2/1/82 55175-10 A

FIFTIETH
ANNUAL REPORT

FISCAL YEAR ENDED
JUNE 30, 1981

# ANNUAL REPORT 1981

## COMPTROLLER
## STATE OF NEW HAMPSHIRE

# The State of New Hampshire

## Department of Administration and Control

FIFTIETH

ANNUAL REPORT

FISCAL YEAR ENDED

JUNE 30, 1981

ARTHUR H. FOWLER

STATE COMPTROLLER

# STATE OF NEW HAMPSHIRE
# DEPARTMENT OF ADMINISTRATION AND CONTROL
# ANNUAL FINANCIAL REPORT
# FOR THE FISCAL YEAR ENDED JUNE 30, 1981

## TABLE OF CONTENTS

INTRODUCTION PAGE

Letter of Transmittal. . . . . . . . . . . 1
Graphic Summary of Financial Resources and Expenditures - All Governmental Funds . . . . . . . . 4
Graphic Presentation of Unappropriated Surplus - General Fund. . . . . . . . . 5
Organization Chart . . . . . . . . . . . 7

GENERAL PURPOSE COMBINED FINANCIAL STATEMENTS

Report of Independent Auditors . . . . . . . . . 9

I Combined Balance Sheet - All Fund Types and Account Group . . . . . . . . 12

II Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types. . . . . . . . . . 13

III Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance - All Proprietary Fund Types and Similar Trust Funds . . . . . . . . 14

IV Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds . . . . . . . . . 15

Notes to the Financial Statements. . . . . . . . . . 17

# TABLE OF CONTENTS

## SUPPLEMENTARY FINANCIAL DATA

PAGE

Combining Financial Statements:

Special Revenue Funds:

V Combining Balance Sheet . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 47
VI Combining Statement of Revenues, Expenditures and Changes in Fund Equity. . . . . . . . . . . 48

Proprietary Funds:

VII Combining Balance Sheet . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 49
VIII Combining Statement of Revenues and Expenses and Changes in Retained Earnings/ Fund Equity - All Proprietary Fund Types and Similar Trust Funds . . . . . . . . . . . . 50
IX Combining Statement of Changes in Financial Position. . . . . . . . . . . . . . . . . . . . 51

Fiduciary Fund Types:

X Combining Balance Sheet . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 52
XI Combining Statement of Revenues and Expenditures, and Changes in Fund Equity - All Trust Funds. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 53
XII Combining Statement of Changes in Assets and Liabilities - All Agency Funds . . . . . . . . 54

## GOVERNMENTAL FUNDS - BUDGETARY BASIS

INTRODUCTION TO BUDGET AND ACCOUNTING PROCEDURES . . . . . . . . . . . . . . . . . . . . . . 57

I Combined Balance Sheet - All Fund Types and Account Group - Budgetary Basis. . . . . . . . . . . 60

II Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental and Proprietary Fund Types - Budgetary Basis. . . . . . . . . . . . . . . . . . . . . . . . 61

### General Fund - Budgetary Basis

A-1 Balance Sheet. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 63
A-2 Statement of Revenues, Expenditures and Changes in Fund Equity . . . . . . . . . . . . . . . . 64
A-3 Statement of Expenditures by Object. . . . . . . . . . . . . . . . . . . . . . . . . . . 65
A-4 Statement of Unappropriated Surplus. . . . . . . . . . . . . . . . . . . . . . . . . . . 70

## TABLE OF CONTENTS

GOVERNMENTAL FUNDS - BUDGETARY BASIS (Continued) PAGE

General Fund - Budgetary Basis

A-5 Comparative Statement of Unrestricted Revenue by Source. . . . . 71
A-6 Comparative Statement of Restricted Revenue by Source. . . . . 81
A-7 Statement of Appropriation Operations. . . . . 108
A-8 Comparative Statement of Expenditures. . . . . 118
A-9 Comparative Statement of Unrestricted Revenue to Budget. . . . . 123

Special Revenue Funds - Budgetary Basis

I Combining Balance Sheet - All Special Revenue Funds. . . . . 124
II Combining Statement of Revenues, Expenditures and Changes in Fund Equity - All Special Revenue Funds . . . . . 125

Highway Fund - Budgetary Basis

B-1 Balance Sheet. . . . . 126
B-2 Statement of Revenues, Expenditures and Changes in Fund Equity . . . . . 127
B-3 Statement of Expenditures by Object. . . . . 128
B-4 Statement of Unappropriated Surplus. . . . . 132
B-5 Comparative Statement of Revenue by Source . . . . . 133
B-6 Comparative Statement of Expenditures. . . . . 137
B-7 Statement of Appropriation Operations. . . . . 138

Fish and Game Fund - Budgetary Basis

C-1 Balance Sheet. . . . . 144
C-2 Statement of Revenues, Expenditures and Changes in Fund Equity . . . . . 145
C-3 Statement of Expenditures by Object. . . . . 146
C-4 Statement of Unappropriated Surplus. . . . . 149
C-5 Comparative Statement of Revenue by Source . . . . . 150
C-6 Comparative Statement of Expenditures. . . . . 153
C-7 Statement of Appropriation Operations. . . . . 158

# TABLE OF CONTENTS

GOVERNMENTAL FUNDS - BUDGETARY BASIS (Continued) PAGE

Special Revenue Funds - Budgetary Basis

Special Fund - Budgetary Basis

D-1 Balance Sheet. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 162
D-2 Statement of Revenues, Expenditures and Changes in Fund Equity . . . . . . . . . . . . . . 163
D-3 Statement of Expenditures by Object. . . . . . . . . . . . . . . . . . . . . . . . . . . . . 164
D-4 Statement of Unappropriated Surplus. . . . . . . . . . . . . . . . . . . . . . . . . . . . . 169
D-5 Comparative Statement of Revenue by Source . . . . . . . . . . . . . . . . . . . . . . . . 170
D-6 Comparative Statement of Expenditures. . . . . . . . . . . . . . . . . . . . . . . . . . . 184
D-7 Statement of Appropriation Operations. . . . . . . . . . . . . . . . . . . . . . . . . . . 186

Debt Service Fund - Budgetary Basis

E-1 Balance Sheet. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 191
E-2 Comparative Statement of Revenues by Source. . . . . . . . . . . . . . . . . . . . . . . 192
E-3 Comparative Statement of Expenditures. . . . . . . . . . . . . . . . . . . . . . . . . . . 193
E-4 Statement of Operations. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 194
E-5 Eastern Turnpike Summary of Revenues and Expenditures. . . . . . . . . . . . . . . . . . 196
E-6 Central Turnpike Summary of Revenues and Expenditures. . . . . . . . . . . . . . . . . . 197

Capital Projects Fund - Budgetary Basis

F-1 Balance Sheet. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 198
F-2 Statement of Revenues, Expenditures and Changes in Fund Equity . . . . . . . . . . . . . . 199
F-3 Statement of Expenditures by Object. . . . . . . . . . . . . . . . . . . . . . . . . . . . . 200
F-4 Statement of Unappropriated Surplus. . . . . . . . . . . . . . . . . . . . . . . . . . . . . 203
F-5 Comparative Statement of Revenue by Source . . . . . . . . . . . . . . . . . . . . . . . . 204
F-6 Comparative Statement of Expenditures. . . . . . . . . . . . . . . . . . . . . . . . . . . 206
F-7 Statement of Appropriation Operations. . . . . . . . . . . . . . . . . . . . . . . . . . . 208

## TABLE OF CONTENTS

PROPRIETARY FUNDS - BUDGETARY BASIS PAGE

Enterprise Fund - Budgetary Basis

I Combining Balance Sheet - All Enterprise Funds . . . . . . 212
II Combining Statement of Revenues, Expenditures and Changes in Fund Equity - All Enterprise Funds. . . . . . 213
III Combining Statement of Changes in Financial Position - All Enterprise Funds. . . . . . 214

Liquor Commission - Budgetary Basis

G-1 Balance Sheet. . . . . . 215
G-2 Statement of Operations and Analysis of Retained Earnings. . . . . . 216
G-3 Statement of Changes in Financial Position . . . . . . 217
G-4 Statement of Appropriation Operations. . . . . . 218
G-5 Statement of Expenditures by Object. . . . . . 220

Sweepstakes Commission - Budgetary Basis

G-6 Balance Sheet. . . . . . 221
G-7 Statement of Operations and Analysis of Retained Earnings. . . . . . 222
G-8 Statement of Changes in Financial Position . . . . . . 223
G-9 Statement of Appropriation Operations. . . . . . 224
G-10 Statement of Expenditures by Object. . . . . . 227

FIDUCIARY FUNDS - BUDGETARY BASIS

Trust and Agency Funds - Budgetary Basis

H-1 Combining Balance Sheet - All Trust and Agency Funds . . . . . . 228
H-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balance - All Trust Funds . . . . . . 230

# TABLE OF CONTENTS

## ACCOUNT GROUP - BUDGETARY BASIS

PAGE

### General Long Term Debt - Budgetary Basis

I-1 Statement of Long Term Debt . . . . . 232
I-2 Bond Debt Service Schedule . . . . . 233
I-3 Debt Service . . . . . 234
I-4 Statement of Changes in the Long Term Debt . . . . . 235

## SCHEDULES - BUDGETARY BASIS

J-1 Summary of Taxes Collected for Towns . . . . . 236
J-2 Analysis of Bond Authorization and a Comparative Statement of Bonds Outstanding. . . . . 238
J-3 Net Debt . . . . . 248
J-4 Analysis of Federal Revenue Sharing Funds. . . . . 249
J-5 Statement of Horse Racing Commission Operations. . . . . 250
J-6 Statement of Greyhound Racing Commission Operations. . . . . 251
J-7 Special Accounts . . . . . 252

## STATISTICAL SECTION - BUDGETARY BASIS

K-1 All Governmental and Proprietary Funds - Comparative Revenues and Bond Proceeds. . . . . 253
K-2 All Governmental and Proprietary Funds - Comparative Expenditures. . . . . 254
K-3 General Fund - Comparative Statement of Unappropriated Surplus . . . . . 255
K-4 Highway Fund - Comparative Statement of Unappropriated Surplus . . . . . 256
K-5 Fish and Game Fund - Comparative Statement of Unappropriated Surplus . . . . . 257

## LETTER OF TRANSMITTAL

November 20, 1981

To: His Excellency The Governor
and The Honorable Council

In accordance with statutory requirements, I submit herewith the Fiftieth Annual Report of the Comptroller covering the fiscal operations of the State government for the fiscal year ended June 30, 1981.

Information in this report includes financial transactions recorded in the centralized appropriation accounting system on the basis of accounting prescribed by law for budgetary purposes as well as by Generally Accepted Accounting Principles (GAAP). The financial transactions on a Generally Accepted Accounting Principle (GAAP) basis are only included in the category General Purpose Combined Financial Statements sections I through IV and Supplementary Financial Data sections V through XII.

Ernst & Whinney has performed an independent audit of the State's accounting records in accordance with Generally Accepted Auditing Standards (GAAS) for the fiscal year ended June 30, 1981. Their report is contained in the General Purpose Combined Financial Statements section and applies only to that section and the Supplementary Financial Data.

Certain adjustments were made for Fiscal 1981 in order to present the State's Financial Statements for the year ended June 30, 1981 in conformity with Generally Accepted Accounting Principles (GAAP) with the exception of certain items so noted in the auditor's report.

One of these items refers to the activities of the Central and Eastern New Hampshire Turnpikes. The State accounts for the activities of the Turnpikes in the Special Revenue Fund (Special Fund) and Debt Service Fund. The Turnpike System is not an authority, self-sustaining, nor similar to those activities found in the private sector. Rather it is part of the Public Works and Highways agency under the Commissioner of Public Works and Highways. It does not generate revenue for the State's General Fund. Turnpike revenue is legally restricted to expenditures for specific purposes. Balances of excess revenue over expenditures are currently maintained in the Debt Service Fund. These balances are available to cover future Debt Service or operating shortfalls. When Turnpike tolls are insufficient to cover expenses and debt service, a warrant may be drawn on the Highway Fund to cover any deficits. The Turnpikes also have final recourse to the General Fund in case of insufficient resources in the Highway Fund. Therefore it is primarily for the above reasons that the activities of the Turnpike System are not accounted for in an Enterprise Fund.

This page intentionally left blank.

The State of New Hampshire ended the fiscal year 1981 with a General Fund Unappropriated (Deficit) of $(30,637,551) on a Budgetary basis and $(49,484,189) deficit on a GAAP basis which compares with fiscal year 1980 surplus of $9,643,372 and deficit of $(4,351,041), respectively. The reasons for the Budgetary (Deficit) of $(30,637,551) is due primarily to the following:

| | | |
|---|---|---|
| 1) | Additional 1981 Appropriations not originally Budgeted | $( 16,651,637) |
| 2) | Unrestricted Revenue (Under) Budget (Exhibit A-9) | ( 10,642,113) |
| 3) | Revenue Sharing shortfall and negative lapses | ( 3,340,801) |
| | General Fund (Deficit) June 30, 1981 | $( 30,637,551) |

The Additional General Fund Appropriations included some major items such as $4,546,617 Welfare Supplement, $3,695,825 for various agency supplemental appropriations, and $6,000,000 for Handicapped Education. For additional information pertaining to highlights of the State's operations for this period, please refer to the Notes to Financial Statements as they are an integral part of this report.

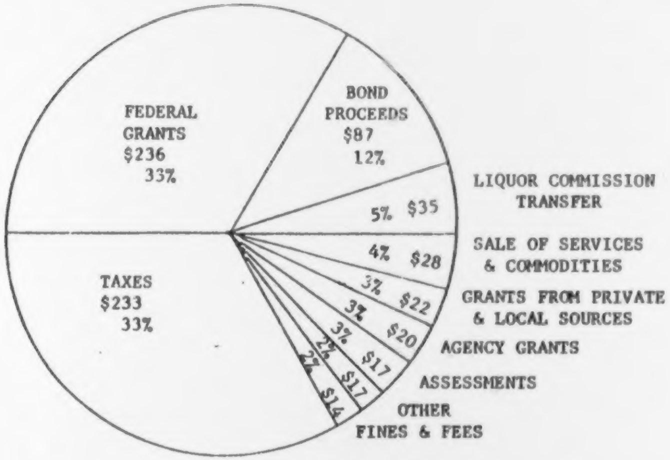
Respectfully submitted,

Arthur H. Fowler

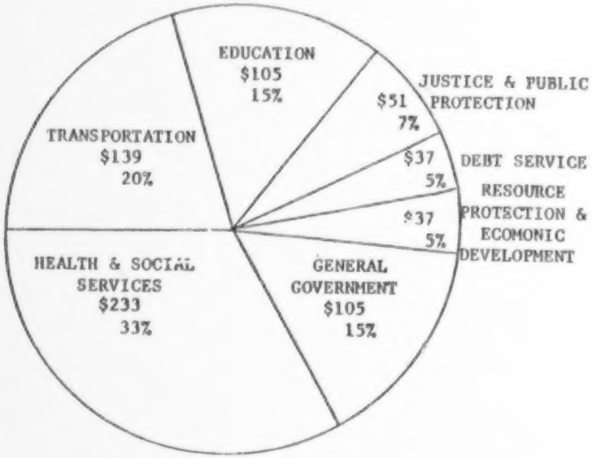
Arthur H. Fowler
Comptroller

# STATE OF NEW HAMPSHIRE
## GRAPHIC SUMMARY OF FINANCIAL RESOURCES AND EXPENDITURES - ALL GOVERNMENTAL FUNDS
JUNE 30, 1981
(MILLIONS OF DOLLARS)

FINANCIAL RESOURCES BY SOURCE



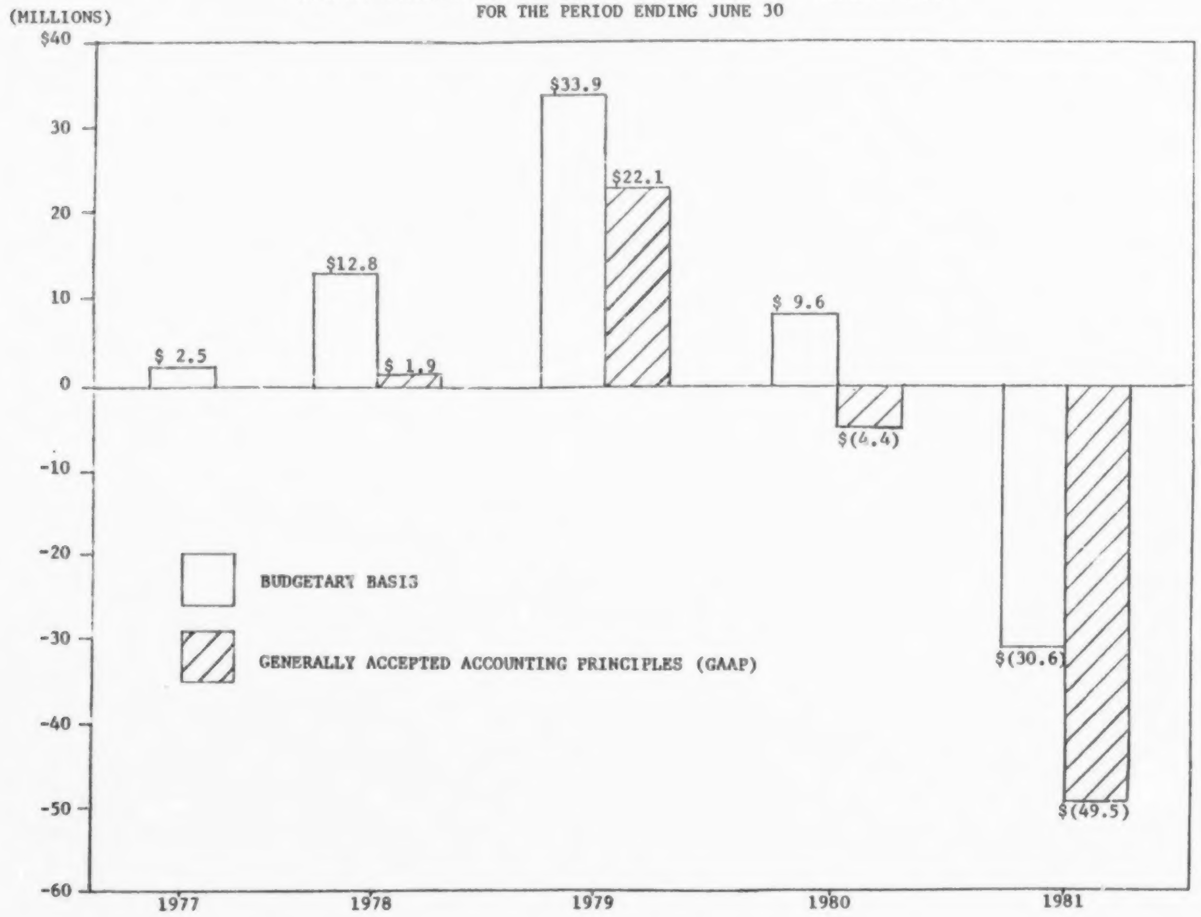
EXPENDITURES BY FUNCTION



| | |
|---|---|
| Total Revenue | $ 587 |
| *Other Financing Sources | 122 |
| Total Revenue and Other Sources | 709 |
| Total Expenditures | 707 |
| Excess of Revenues and Other Sources Over (Under) Expenditures | $ 2 |

*Net of offsetting transfers from/to Governmental Funds. Reference: EXHIBIT II Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types (GAAP Basis).

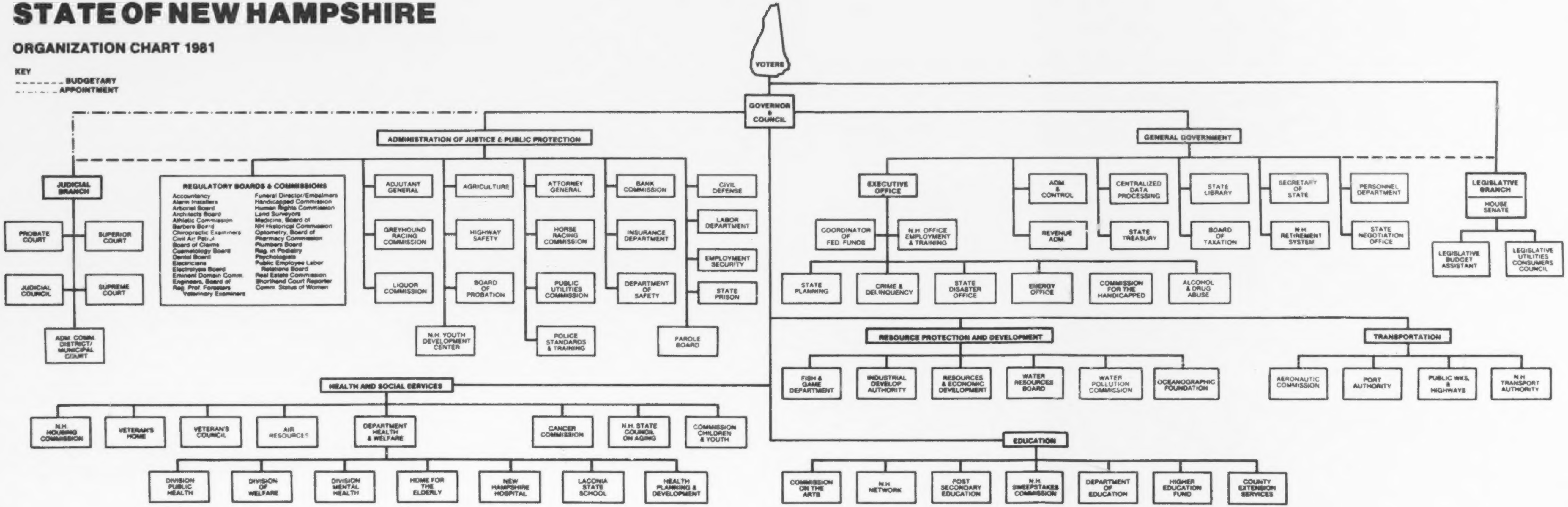
STATE OF NEW HAMPSHIRE
GRAPHIC PRESENTATION OF UNAPPROPRIATED SURPLUS - GENERAL FUND
FOR THE PERIOD ENDING JUNE 30



This page intentionally left blank.

# STATE OF NEW HAMPSHIRE

## ORGANIZATION CHART 1981


KEY
BUDGETARY
APPOINTMENT
VOTERS
GOVERNOR & COUNCIL
ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION
JUDICIAL BRANCH
PROBATE COURT
SUPERIOR COURT
JUDICIAL COUNCIL
SUPREME COURT
ADM. COMM. DISTRICT/ MUNICIPAL COURT
REGULATORY BOARDS & COMMISSIONS
Accountancy
Alarm Installers
Arborist Board
Architects Board
Athletic Commission
Barbers Board
Chiropractic Examiners
Civil Air Patrol
Board of Claims
Cosmetology Board
Dental Board
Electricians
Electrolysis Board
Eminent Domain Comm.
Engineers, Board of
Reg. Prof. Foresters
Veterinary Examiners
Funeral Director/Embalmers
Handicapped Commission
Human Rights Commission
Land Surveyors
Medicine, Board of
NH Historical Commission
Optometry, Board of
Pharmacy Commission
Plumbers Board
Reg. in Podiatry
Psychologists
Public Employee Labor Relations Board
Real Estate Commission
Shorthand Court Reporter
Comm. Status of Women
ADJUTANT GENERAL
GREYHOUND RACING COMMISSION
LIQUOR COMMISSION
AGRICULTURE
HIGHWAY SAFETY
BOARD OF PROBATION
N.H. YOUTH DEVELOPMENT CENTER
ATTORNEY GENERAL
HORSE RACING COMMISSION
PUBLIC UTILITIES COMMISSION
POLICE STANDARDS & TRAINING
BANK COMMISSION
INSURANCE DEPARTMENT
DEPARTMENT OF SAFETY
CIVIL DEFENSE
LABOR DEPARTMENT
EMPLOYMENT SECURITY
STATE PRISON
PAROLE BOARD
GENERAL GOVERNMENT
EXECUTIVE OFFICE
COORDINATOR OF FED. FUNDS
N.H. OFFICE EMPLOYMENT & TRAINING
STATE PLANNING
CRIME & DELINQUENCY
STATE DISASTER OFFICE
ENERGY OFFICE
COMMISSION FOR THE HANDICAPPED
ALCOHOL & DRUG ABUSE
ADM. & CONTROL
REVENUE ADM.
CENTRALIZED DATA PROCESSING
STATE TREASURY
STATE LIBRARY
BOARD OF TAXATION
SECRETARY OF STATE
N.H. RETIREMENT SYSTEM
PERSONNEL DEPARTMENT
STATE NEGOTIATION OFFICE
LEGISLATIVE BRANCH
HOUSE SENATE
LEGISLATIVE BUDGET ASSISTANT
LEGISLATIVE UTILITIES CONSUMERS COUNCIL
RESOURCE PROTECTION AND DEVELOPMENT
FISH & GAME DEPARTMENT
INDUSTRIAL DEVELOP AUTHORITY
RESOURCES & ECONOMIC DEVELOPMENT
WATER RESOURCES BOARD
WATER POLLUTION COMMISSION
OCEANOGRAPHIC FOUNDATION
TRANSPORTATION
AERONAUTIC COMMISSION
PORT AUTHORITY
PUBLIC WKS. & HIGHWAYS
N.H. TRANSPORT AUTHORITY
HEALTH AND SOCIAL SERVICES
N.H. HOUSING COMMISSION
VETERAN'S HOME
VETERAN'S COUNCIL
AIR RESOURCES
DEPARTMENT HEALTH & WELFARE
CANCER COMMISSION
N.H. STATE COUNCIL ON AGING
COMMISSION CHILDREN & YOUTH
DIVISION PUBLIC HEALTH
DIVISION OF WELFARE
DIVISION MENTAL HEALTH
HOME FOR THE ELDERLY
NEW HAMPSHIRE HOSPITAL
LACONIA STATE SCHOOL
HEALTH PLANNING & DEVELOPMENT
EDUCATION
COMMISSION ON THE ARTS
N.H. NETWORK
POST SECONDARY EDUCATION
N.H. SWEEPSTAKES COMMISSION
DEPARTMENT OF EDUCATION
HIGHER EDUCATION FUND
COUNTY EXTENSION SERVICES

This page intentionally left blank.

Ernst & Whinney

1000 Elm Street
Manchester, New Hampshire 03101

603/625-9601

To the Fiscal Committee of the General Court
State of New Hampshire
Concord, New Hampshire

We have examined the general purpose combined financial statements of the various funds and Long-Term Debt Account Group of the State of New Hampshire as of June 30, 1981 and for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in the General Comments of the Notes to the Financial Statements, the financial statements do not include all activities of the New Hampshire Department of Employment Security and the New Hampshire Probation Department as required by generally accepted accounting principles.

The State has not maintained records of the cost of its general fixed assets and, therefore, a statement of General Fixed Assets is not presented in the accompanying financial statements as required by generally accepted accounting principles.

As more fully described in Note 2, the accompanying financial statements do not include a Combined Statement of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual for the General and Special Revenue Funds as required by generally accepted accounting principles.

The State does not account for the activities of the Central and Eastern New Hampshire Turnpikes as an enterprise fund as required by generally accepted accounting principles.

As more fully described in Note 11, the State is the defendant in numerous lawsuits. The Attorney General has advised that it is not possible at this time to develop an opinion on the potential outcome of several suits. Thus, it is not possible at this time to estimate the effect, if any, of these lawsuits on the financial statements.

In our opinion, except for the matters referred to in the second through fifth paragraphs, and subject to the effects, if any, on the financial statements from the ultimate resolution of the litigation referred to in the sixth paragraph, the general purpose combined financial statements referred to in the first paragraph fairly present the financial position of the various funds and Long-Term Debt Account Group of the State of New Hampshire as of June 30, 1981, and the results of operations of such funds and the combined changes in financial position of the Proprietary Fund Types and Similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceeding year.

Our examination was made for the purpose of forming an opinion on the general purpose combined financial statements taken as a whole. The supplementary financial data is presented for purposes of additional analysis and is not a required part of the general purpose combined financial statements. This information has been subjected to the auditing procedures applied in the examination of the general purpose combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose combined financial statements taken as a whole.

The individual fund and account group financial statements and schedules presented on pages 57 through 257 are prepared in accordance with budgetary requirements which differ from generally accepted accounting principles primarily by recording certain expenditures when they are paid rather than when the liability is incurred. Therefore, they are not intended to present the financial position and results of operations of the individual funds and account group or the changes in financial position of the individual proprietary funds in conformity with generally accepted accounting principles and, accordingly, we express no opinion on them.

Ernst + Whinney

Manchester, New Hampshire
November 20, 1981

This page intentionally left blank.

EXHIBIT I

## STATE OF NEW HAMPSHIRE
## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
## JUNE 30, 1981

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPE | FIDUCIARY FUND TYPE | ACCOUNT GROUP | Totals (Memorandum Only) | |
|---|---|---|---|---|---|---|---|---|---|
| ASSETS | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Trust & Agency | Long Term Debt | June 30, 1981 | June 30, 1980 |
| Cash and Temporary Investments (Notes 2 and 4) | $(11,032,516) | $ 14,427,165 | $ 8,380,558 | $ 7,279,984 | $ 2,991,713 | $ 4,556,091 | | $ 26,602,995 | $ 35,338,124 |
| Cash Other | 762,066 | 297,448 | | | 3,055,890 | | | 4,115,404 | 4,872,997 |
| Accounts Receivable (Net of Allowances for Uncollectibles) (Note 5) | 16,158,143 | 37,076,060 | | 1,766,033 | 1,235,417 | | | 56,235,653 | 54,270,271 |
| Federal Funds Obligated Not Currently Reimbursable (Note 2) | | 36,631,986 | | | | | | 36,631,986 | 25,426,068 |
| Due From Other Funds | 14,495,040 | 1,885,290 | | | | 473,937 | | 16,854,267 | 21,817,997 |
| Inventories | 1,855,350 | 589,336 | | | 20,870,618 | | | 23,315,304 | 19,477,246 |
| Land | | | | | 1,109,346 | | | 1,109,346 | 857,534 |
| Buildings | | | | | 4,058,036 | | | 4,058,036 | 3,943,897 |
| Leasehold Improvements | | | | | 248,751 | | | 248,751 | 219,472 |
| Equipment | | | | | 3,748,683 | | | 3,748,683 | 2,458,506 |
| Less: Allowance for Depreciation and Amortization | | | | | ( 2,201,914) | | | ( 2,201,914) | ( 2,281,036) |
| Construction in Progress | | | | | 53,222 | | | 53,222 | |
| Amount Available for Payment of Bonds | | | | | | | $ 8,025,397 | 8,025,397 | 8,305,910 |
| Amount Available for Payment of Water Pollution Contracts | | | | | | | | | 510,270 |
| Amount to be Provided for Payment of Water Pollution Contracts | | | | | | | 4,037,374 | 4,037,374 | 4,217,210 |
| Amount to be Provided for Payment of Bonds | | | | | | | 277,355,043 | 277,355,043 | 209,964,090 |
| Amount to be Provided by University System for Payment of Bonds | | | | | | | 28,549,560 | 28,549,560 | 27,520,000 |
| Amount to be Provided for Other Long Term Obligations | | | | | | | | | 6,200,000 |
| Total Assets | $ 22,238,083 | $ 90,907,285 | $ 8,380,558 | $ 9,046,017 | $ 35,169,762 | $ 5,030,028 | $317,967,374 | $ 488,739,107 | $ 423,118,556 |
| LIABILITIES AND FUND EQUITY (DEFICIT) | | | | | | | | | |
| LIABILITIES: | | | | | | | | | |
| Accounts Payable | $ 10,198,607 | $ 22,025,873 | | $ 1,900,871 | $ 8,588,454 | | | $ 42,713,805 | $ 39,305,908 |
| Interest Payable | 108,550 | | | 96,633 | | | | 205,183 | |
| Accrued Payroll | 4,496,721 | 2,627,135 | | | 430,422 | | | 7,554,278 | 6,511,943 |
| Accrued Pension | 397,342 | 239,485 | | | 41,036 | | | 677,863 | 557,646 |
| Accrued Litigation | 3,300,000 | | | | | | | 3,300,000 | |
| Taxes Due Towns (Note 6) | 22,632,056 | | | | | | | 22,632,056 | 22,554,897 |
| Due to Other Funds | 1,885,290 | | | | 14,968,977 | | | 16,854,267 | 21,817,997 |
| Temporary Loans | 15,000,000 | | | 10,000,000 | | | | 25,000,000 | 35,675,000 |
| Deferred Revenue | 1,233,508 | 41,361,555 | | | 1,228,475 | | | 43,823,538 | 32,419,054 |
| Other Liabilities | 1,326,165 | | | | 104,180 | | | 1,430,345 | 1,328,877 |
| Due to Other Taxing Units | | | | | | $ 1,896,924 | | 1,896,924 | 3,980,414 |
| Reserve for Member/Employer Contributions | | | | | | 1,058,320 | | 1,058,320 | 1,954,707 |
| Bonds Payable (Note 7) | | | | | | | $313,930,000 | 313,930,000 | 245,790,000 |
| Water Pollution Contracts Payable (Note 8) | | | | | | | 4,037,374 | 4,037,374 | 4,727,480 |
| Reserve for Distribution to Education | | | | | 2,848,049 | | | 2,848,049 | 3,618,658 |
| Other Long Term Obligations | | | | | | | | | 6,200,000 |
| Total Liabilties | 60,578,239 | 66,254,048 | | 11,997,504 | 28,209,593 | 2,955,244 | 317,967,374 | 487,962,002 | 426,442,581 |
| FUND EQUITY (DEFICIT): | | | | | | | | | |
| Retained Earnings (Deficit) | | | | | ( 1,981,447) | | | ( 1,981,447) | ( 1,434,664) |
| Contributions from Other Funds | | | | | 9,216,780 | | | 9,216,780 | 6,853,741 |
| Contributions to Other Funds | | | | | ( 275,164) | | | ( 275,164) | ( 275,164) |
| Fund Balance: | | | | | | | | | |
| Trust Fund Balance | | | | | | 2,074,784 | | 2,074,784 | 2,054,224 |
| Reserve for Encumbrances | 7,153,868 | 56,840,846 | | 12,321,156 | | | | 76,315,870 | 83,180,595 |
| Designated Reserve for Inventories | 1,855,350 | 589,336 | | | | | | 2,444,686 | 2,526,458 |
| Designated Reserve for Payment of Water Pollution Contracts | | | | | | | | | 510,270 |
| Unexpended Balance of Appropriation | 2,134,815 | 6,420,580 | | 74,487,508 | | | | 83,042,903 | 76,023,638 |
| Unappropriated Surplus (Deficit) | (49,484,189) | (39,197,525) | 8,380,558 | (89,760,151) | | | | (170,061,307) | (172,763,123) |
| Total Fund Equity (Deficit) | (38,340,156) | 24,653,237 | 8,380,558 | ( 2,951,487) | 6,960,169 | 2,074,784 | | 777,105 | ( 3,324,025) |
| Total Liabilities and Fund Equity | $ 22,238,083 | $ 90,907,285 | $ 8,380,558 | $ 9,046,017 | $ 35,169,762 | $ 5,030,028 | $317,967,374 | $ 488,739,107 | $ 423,118,556 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

EXHIBIT II

## STATE OF NEW HAMPSHIRE
## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
## ALL GOVERNMENTAL FUND TYPES
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | GOVERNMENTAL FUND TYPES | | | | Totals (Memorandum Only) | |
|---|---|---|---|---|---|---|
| | General | Special Revenue | Debt Service | Capital Projects | June 30, 1981 | June 30, 1980 |
| Fund Equity (Deficit), Beginning of Year | $ 11,288,473 | $ 10,751,850 | $ 8,624,491 | $( 41,186,976) | $( 10,522,162) | $ 63,338,117 |
| REVENUES: | | | | | | |
| General Property Taxes | 7,826,042 | - | - | - | 7,826,042 | 7,975,316 |
| Special Taxes | 99,846,702 | 28,495 | 23,830 | - | 99,899,027 | 96,494,665 |
| Poll or Personal Taxes | 26,592,226 | - | - | - | 26,592,226 | 25,678,227 |
| Business License Taxes | 24,823,367 | 47,321,352 | - | - | 72,144,719 | 74,924,671 |
| Non-Business License Taxes | 1,615,435 | 25,278,802 | - | - | 26,894,237 | 25,910,751 |
| Fees | 6,773,991 | 2,669,895 | - | - | 9,443,886 | 8,412,918 |
| Fines, Penalties and Interest | 4,504,816 | 229,056 | - | - | 4,733,872 | 3,550,654 |
| Grants from Federal Government | 48,646,115 | 174,748,759 | - | 12,754,372 | 236,149,246 | 225,129,326 |
| Grants from Private and Local Sources | 1,725,693 | 20,311,651 | - | 133,606 | 22,170,950 | 19,972,104 |
| Rents and Leases | 2,493,678 | 1,126 | 12,750 | - | 2,507,554 | 2,354,119 |
| Interest, Premiums and Discounts | 2,532,908 | 463,216 | 284,764 | - | 3,280,888 | 3,138,825 |
| Sale of Commodites | 3,010,022 | 84,813 | - | - | 3,094,835 | 2,878,409 |
| Sale of Services | 23,381,261 | 1,309,896 | - | - | 24,691,157 | 21,975,819 |
| Assessments | 3,786,863 | 13,335,384 | - | - | 17,122,247 | 15,487,241 |
| Grants from Other Agencies | 18,062,480 | 2,050,038 | - | - | 20,112,518 | 18,240,178 |
| Miscellaneous | 9,930,778 | 694,356 | 91,860 | - | 10,716,994 | 12,640,742 |
| Total Revenue | 285,552,377 | 288,526,839 | 413,204 | 12,887,978 | 587,380,398 | 564,763,965 |
| OTHER FINANCING SOURCES: | | | | | | |
| Transfers from Governmental Funds | 1,464,061 | 59,712,368 | 976,908 | 1,075,554 | 63,228,891 | 63,895,540 |
| Transfers from Enterprise Fund | 34,885,665 | - | - | - | 34,885,665 | 32,072,930 |
| Proceeds from Issuance of Bonds | - | 35,000,000 | - | 52,250,000 | 87,250,000 | - |
| Prior Year Refunds | 63,104 | - | - | - | 63,104 | 129,492 |
| Other Credits | 64,219 | - | - | - | 64,219 | 1,626,171 |
| Total Revenue and Other Sources | 322,029,426 | 383,239,207 | 1,390,112 | 66,213,532 | 772,872,277 | 662,488,098 |
| EXPENDITURES: | | | | | | |
| General Government | 88,316,073 | 15,090,966 | - | 1,381,202 | 104,788,241 | 96,487,449 |
| Administration of Justice and Public Protection | 44,613,569 | 34,519 | - | 2,032,354 | 46,680,442 | 42,288,500 |
| Resource Protection and Development | 22,552,489 | 5,782,075 | - | 6,369,455 | 34,704,019 | 42,267,983 |
| Transportation | 3,543,599 | 81,377,717 | - | 363,163 | 85,284,479 | 83,524,282 |
| Health and Social Services | 68,308,797 | 157,044,227 | - | 691,872 | 226,044,896 | 200,118,402 |
| Education | 59,429,530 | 39,393,354 | - | 9,059,223 | 107,882,107 | 102,163,606 |
| Debt Service | 22,277,217 | 13,951,364 | 783,346 | 117,568 | 37,129,495 | 33,274,570 |
| Capital Outlays | 2,241,389 | 54,299,393 | - | 7,767,937 | 64,308,719 | 71,860,064 |
| Total Expenditures | 311,282,663 | 366,973,615 | 783,346 | 27,782,774 | 706,822,398 | 671,984,856 |
| OTHER USES: | | | | | | |
| Transfers to Governmental Funds | 59,865,122 | 2,317,801 | 850,699 | 195,269 | 63,228,891 | 63,895,540 |
| Transfers to Enterprise Fund | - | 46,404 | - | - | 46,404 | - |
| Payment of Water Pollution Contracts | 510,270 | - | - | - | 510,270 | 467,981 |
| Total Expenditures and Other Uses | 371,658,055 | 369,337,820 | 1,634,045 | 27,978,043 | 770,607,963 | 736,348,377 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | ( 49,628,629) | 13,901,387 | ( 243,933) | 38,235,489 | 2,264,314 | ( 73,860,279) |
| Fund Equity (Deficit), End of Year | $( 38,340,156) | $ 24,653,237 | $ 8,380,558 | $( 2,951,487) | $( 8,257,848) | $( 10,522,162) |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

EXHIBIT III

## STATE OF NEW HAMPSHIRE
## COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
## ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | Proprietary Fund Type | Fiduciary Fund Type | Total (Memorandum Only) | |
|---|---|---|---|---|
| | Enterprise | Non Expendable Trust | June 30, 1981 | June 30, 1980 |
| REVENUES: | | | | |
| Sales | $ 153,921,891 | | $ 153,921,891 | $ 144,741,447 |
| Forwarded in Legislative Funds | ( 5,332) | | ( 5,332) | ( 4,126) |
| Total Revenues | 153,916,559 | | 153,916,559 | 144,737,321 |
| Prizes | 6,582,746 | | 6,582,746 | 5,668,183 |
| Cost of Goods Sold | 101,541,022 | | 101,541,022 | 96,012,028 |
| Gross Profit | 45,792,791 | | 45,792,791 | 43,057,110 |
| Other Operating Revenues: | | | | |
| Investment Income | | $ 102,365 | 102,365 | 94,621 |
| Deposits | | 318,834 | 318,834 | 143,810 |
| Other | | 5,877 | 5,877 | 8,980 |
| Total Operating Revenue | 45,792,791 | 427,076 | 46,219,867 | 43,304,521 |
| Operating Expenses: | | | | |
| Personnel Services | 8,191,134 | | 8,191,134 | 7,493,440 |
| Supplies and Materials | 775,666 | | 775,666 | 853,794 |
| Communications | 150,791 | | 150,791 | 149,783 |
| Travel | 158,387 | | 158,387 | 154,800 |
| Transportation | 1,047,797 | | 1,047,797 | 1,004,440 |
| Printing and Binding | 96,343 | | 96,343 | 49,268 |
| Advertising | 239,305 | | 239,305 | 348,176 |
| Commissions | 443,211 | | 443,211 | 396,545 |
| Heat, Light and Power | 362,528 | | 362,528 | 295,029 |
| Rent | 888,376 | | 888,376 | 794,126 |
| Repairs and Alterations | 148,993 | | 148,993 | 106,490 |
| Miscellaneous | 457,171 | 367 | 457,538 | 457,176 |
| Grants and Subsidies | 1,197,142 | | 1,197,142 | 1,107,129 |
| Capital Outlays | 31,304 | | 31,304 | 140,446 |
| Depreciation | 480,951 | | 480,951 | 339,961 |
| Loss on Disposal of Fixed Assets | 88,767 | | 88,767 | |
| Distributions | | 186,954 | 186,954 | 159,110 |
| Refund of Deposits | | 219,195 | 219,195 | 149,694 |
| Total Operating Expenses | 14,757,866 | 406,516 | 15,164,382 | 13,999,407 |
| Operating Income | 31,034,925 | 20,560 | 31,055,485 | 29,305,114 |
| Other Income | | | | |
| Licenses | 978,672 | | 978,672 | 948,187 |
| Beer Taxes | 4,739,455 | | 4,739,455 | 4,519,453 |
| Miscellaneous | 600,426 | | 600,426 | 583,703 |
| Total Other Income | 6,318,553 | | 6,318,553 | 6,051,343 |
| Income Before Distribution and Transfers | 37,353,478 | 20,560 | 37,374,038 | 35,356,457 |
| Other Expenses | | | | |
| Distribution to Education | 3,014,596 | | 3,014,596 | 3,670,969 |
| Income Before Transfers | 34,338,882 | 20,560 | 34,359,442 | 31,685,488 |
| Transfer to General Fund | 34,885,665 | | 34,885,665 | 32,152,930 |
| Net Income (Loss) | ( 546,783) | 20,560 | ( 526,223) | ( 467,442) |
| Retained Earnings (Deficit)/Fund Balance --Beginning of Year | ( 1,434,664) | 2,054,224 | 619,560 | 1,087,002 |
| Retained Earnings (Deficit)/Fund Balance --End of Year | $( 1,981,447) | $ 2,074,784 | $ 93,337 | $ 619,560 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

EXHIBIT IV

## STATE OF NEW HAMPSHIRE
## COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
## ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | Proprietary Fund Type | Fiduciary Fund Type | Totals (Memorandum Only) | |
|---|---|---|---|---|
| | Enterprise | Non Expendable Trust | June 30, 1981 | June 30, 1980 |
| SOURCE OF FUNDS | | | | |
| OPERATIONS | | | | |
| Income Before Transfers and Distribution to Education | $ 37,353,478 | $ 20,560 | $ 37,374,038 | $ 35,356,457 |
| Items not requiring the use of working capital: | | | | |
| Depreciation | 480,951 | - | 480,951 | 339,961 |
| Total Financial Resources from Operations | 37,834,429 | 20,560 | 37,854,989 | 35,696,418 |
| Decrease (Increase) in Working Capital | 772,103 | ( 20,560) | 751,543 | ( 11,422) |
| Contributions from Other Funds | 2,363,039 | - | 2,363,039 | 1,026,946 |
| Net Book Value of Fixed Assets Transferred | 91,917 | - | 91,917 | - |
| Total Source of Funds | $ 41,061,488 | $ - | $ 41,061,488 | $ 36,711,942 |
| USE OF FUNDS | | | | |
| Additions to Fixed Assets | $ 2,390,618 | $ - | $ 2,390,618 | $ 1,038,462 |
| Transfer to General Fund | 34,885,665 | - | 34,885,665 | 32,152,930 |
| Distribution to Education | 3,785,205 | - | 3,785,205 | 3,520,550 |
| Total Uses of Funds | $ 41,061,488 | $ - | $ 41,061,488 | $ 36,711,942 |
| CHANGES IN COMPONENTS OF WORKING CAPITAL | | | | |
| Current Assets | | | | |
| Cash | $( 1,631,972) | $ 17,554 | $( 1,614,418) | $( 2,168,877) |
| Cash Other | 136,616 | 76 | 136,692 | 527,546 |
| Accounts Receivable | 48,157 | - | 48,157 | 263,499 |
| Inventories | 3,919,830 | - | 3,919,830 | 605,555 |
| Total Current Assets | 2,472,631 | 17,630 | 2,490,261 | ( 772,277) |
| Current Liabilities | | | | |
| Accounts Payable and Accruals | 804,469 | ( 2,930) | 801,539 | ( 996,195) |
| Due to Other Funds | 2,440,265 | - | 2,440,265 | 212,496 |
| Total Current Liabilities | 3,244,734 | ( 2,930) | 3,241,804 | ( 783,699) |
| Increase (Decrease) in Working Capital | $( 772,103) | $ 20,560 | $( 751,543) | $ 11,422 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

This page intentionally left blank.

# STATE OF NEW HAMPSHIRE
# NOTES TO THE FINANCIAL STATEMENTS
## JUNE 30, 1981

## GENERAL COMMENTS

The General Purpose Combined Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the fiscal year. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches, except for the New Hampshire Department of Employment Security and the New Hampshire Probation Department which are discussed below. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the State, and the State's obligation to fund any deficits that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

New Hampshire Industrial Development Authority
New Hampshire Higher Education and Health Facilities Authority
New Hampshire Housing Finance Corporation
University System of New Hampshire (Other than net appropriation)
Maine-New Hampshire Bridge Authority
New Hampshire Water Resources Board (Partial)
New Hampshire Pension Trust Fund
New Hampshire Municipal Bond Bank
New Hampshire School Building Authority
New Hampshire Probation Department (Partial)
New Hampshire Deferred Compensation Commission

With respect to the New Hampshire Department of Employment Security, the financial statements include the activity associated with the Department's administrative costs. With respect to the New Hampshire Probation Department, the financial statements exclude the activities associated with the Department's Trust Fund for court-ordered support payments.

## 1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS:

### A. Financial Statements:

The accompanying financial statements of the State of New Hampshire present the financial position of the various fund types and account group, the results of operations of the various fund types, and the changes in financial position of the enterprise fund and non-expendable trust funds.

### B. Fund Accounting

The financial activities are recorded in the individual funds described below, each of which is deemed to be a separate accounting entity. The financial position and operations of each fund are accounted for in separate self-balancing accounts which represent the fund's assets, liabilities, equity, revenues, and expenditures or expenses.

### GOVERNMENTAL FUND TYPES

General Fund:

The General Fund accounts for all financial transactions not accounted for in any other funds. By law, all revenues received by any department or agency of the State, other than the New Hampshire College of Agriculture and Mechanical Arts, the University of New Hampshire, and the building projects revolving fund of the State Board of Education and revenues received by certain independent financing authorities of the State, are paid at least weekly into the State Treasury. All such revenues, other than the designated revenues described below, are credited to the General Fund and the annual expenditures for all State activities and functions not allocated by law to other funds are charged to the General Fund.

Special Revenue Funds:

The Special Revenue Funds include the following:

Highway Fund Under the State Constitution, all revenue, in excess of the necessary cost of collection and administration, accruing to the State from motor vehicle registration fees, operator's licenses, gasoline taxes or any other special charges or taxes with respect to the operation of motor vehicles or the sale or consumption of motor vehicle fuels are appropriated and used exclusively

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

Special Revenue Funds:

Highway Fund (Continued)

for the construction, reconstruction and maintenance of public highways and for the payment of the interest and principal of bonds issued for highway purposes. All such revenues, together with federal grants and aid received by the State for highway purposes are credited to the Highway Fund. Turnpike tolls are applied to turnpike operations and to the payment of outstanding bonds of the turnpike system. While the principal and interest on State highway bonds is charged to the Highway Fund, the assets of such fund are not pledged to such bonds.

Fish and Game Fund The operations of the State Fish and Game Department, including the operation of fish hatcheries, inland and marine fisheries and wildlife areas, and functions related to law enforcement, land acquisition, and wildlife management and research, are financed through the Fish and Game Fund. Principal revenues of this fund include fees from fish and game licenses, the marine gas tax, penalties and recoveries and federal grants and aids related to fish and game management, all of which is appropriated annually by the legislature for the use of the Fish and Game Department.

Special Fund The State allocates to the Special Fund expenditures for and revenues of programs which, by statute, operate primarily from specific program revenues or from federal grants in aid, including the State welfare programs, education assistance programs and the Department of Employment Security. Also credited to the Special Fund are tolls collected on the New Hampshire Turnpike System which, after deduction of costs of operation and maintenance of the turnpike, are transferred to the Debt Service Fund for the payment of debt service on turnpike bonds. The unexpended balance of appropriation on programs which lapse is transferred to the General Fund.

Debt Service Fund:

Transactions related to the net resources obtained from turnpike operations, forest conservation and state office building are accumulated and used for the payment of principal and interest on long-term general obligation bonds for these activities. The remainder of Debt Service for the State of New Hampshire long-term general obligations are appropriated and paid from the General Fund, Highway Fund and Special Fund, since there are no sinking fund requirements on these obligations.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

Capital Projects Fund:

The State records in the Capital Projects Fund certain capital improvements appropriations by the legislature which are or will be primarily funded by the issue of State bonds or notes, other than bonds and notes for highway or turnpike purposes, or by the application of certain federal matching grants. Also recorded in this Fund are capital improvement appropriations issued by the State for the purpose of funding capital improvements for the University of New Hampshire. As noted in Note 7, certain UNH bonds are classified as self-liquidating. The debt service requirements are funded by UNH by way of direct payments to the State Treasurer and are recorded in the General Fund.

PROPRIETARY FUND TYPES

The Proprietary Fund includes the following:

Enterprise Funds:

The Enterprise Fund was established in fiscal 1975-1976 to account for the self-supporting activities of State governmental units which render services on a user-charge basis to the general public. To date, only the activities of the State Liquor Commission and the Sweepstakes Commission are reported in this fund.

Liquor Commission Income from operations of the Liquor Commission is transferred to the General Fund on a weekly basis. The General Fund advances cash to the Liquor Commission for the purchase of liquor inventory.

Liquor Sales and Distribution. By statute, all liquor and beer sold in New Hampshire must be sold through a sales and distribution system operated by the State Liquor Commission comprised of three members appointed by the Governor with the consent of the Council. The Commission makes all liquor purchases directly from the manufacturers and importers and operates State Liquor stores in cities and towns that accept the provisions of the local option law. The Commission is authorized to lease and equip stores, warehouses and other merchandising facilities for liquor sales, to supervise the construction of State-owned liquor stores at various locations in the State, and to sell liquor at retail and to restaurants, hotels and other organizations. The Commission also charges permit and license fees for the sale of beer through private distributors and retailers plus a tax on beer sold by such retailers at the rate of 15 cents per gallon.

## 1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

### PROPRIETARY FUND TYPES (Continued):

Sweepstakes Commission The State conducts daily and weekly lotteries throughout the State through tickets sold by or on behalf of the State Sweepstakes Commission in state liquor stores, at horse and dog tracks and at specified retail outlets in the State. Receipts from the sweepstakes are reported in the Enterprise Fund. The excess revenues after expenses of the Commission, are disbursed to local school districts for education purposes on a flat grant per resident pupil basis.

### INTERNAL SERVICE FUNDS

Internal service funds are not maintained at this time. Currently, the General Fund accounts for the operations of State agencies or departments which provide goods or services to other agencies or departments of the governmental unit on a cost reimbursement basis.

### FIDUCIARY FUND TYPES

Transactions related to assets held by the State in a trustee or agency capacity are accounted for in fiduciary fund types. Fiduciary fund types are comprised of non-expendable trust funds which account for assets received and expended by the State as trustee, and agency funds which account for assets received by the State as agent.

### ACCOUNT GROUPS

#### Long-Term Debt:

Unmatured long-term general obligation bonds payable and water pollution contract obligations related to general government activities are reflected in the long-term debt account group.

#### General Fixed Assets:

Records are not maintained of the fixed assets acquired for use by the State in the conduct of its activities, other than activities accounted for in proprietary fund types.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

### Basis of Accounting:

The accounts of all Governmental Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Modification to the accrual basis of accounting include:

Self-assessed taxes, principally business profit taxes, are recorded as revenues when received.

Interest on long-term debt is recognized as an expenditure when it becomes payable.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the enterprise fund are maintained and reported on the accrual basis of accounting.

### Combined Balance Sheet: Interpretation of "Total Column"

Amounts in the "Total" column represent the mathematical summing of the combined balance sheet line items of the fund types and account group included therein. Because these fund types and account group utilize different bases of accounting and include both restricted and unrestricted assets and fund residual equities, amounts in the "Total" column do not necessarily represent comparable total resources available for spending or appropriation. The "Total" column includes an amount which, while classified as an asset, is not an asset in the usual sense. For example, the caption "Amounts to be provided" represents only the amount of future revenues required to liquidate existing debt recorded in the long-term debt account group.

### Temporary Investments:

Temporary Investments, comprised primarily of short-term certificates of deposit, are stated at cost which approximates market value. Included in temporary investments for the Trust and Agency Funds are bonds and stocks with a book value of $1,055,653 and $1,098,945 at June 30, 1981 and 1980, respectively, stated at cost. The approximate market value of those investments is $1,560,000 and $1,540,000 at June 30, 1981 and 1980, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Federal Funds Obligated Not Currently Reimbursable:

The balance of $36,631,986 and $25,426,068 at June 30, 1981 and 1980 respectively in this account reflects Highway Federal Aid funds obligated to the State from the Federal Highway Trust Fund. The State appropriates and encumbers the total amount of the cost of highway projects in order that long-term contractual commitments may be executed. Federal Funds Obligated Not Currently Reimbursable represents that portion of the amounts encumbered that will be reimbursed by the Federal Government.

Since the Highway Federal Aid contracts require the State to expend funds and then be reimbursed, the earning process is not complete until the State expends, rather than encumbers, the funds. Accordingly, the amount is recorded as deferred revenue until the State expends its funds.

Inventories:

Consumable inventories with the exception of liquor stock and sweepstakes game tickets are stated at average cost. Liquor stock and sweepstakes game tickets are stated at the lower of cost (first-in, first-out method) or market.

Fixed Assets:

Fixed assets in the Enterprise Fund are recorded at cost. Depreciation is recorded on the straight-line method based on the estimated useful lives of the assets as follows:

| | |
|---|---|
| Buildings | 25 to 40 years |
| Leasehold Improvements | 6 years |
| Equipment | 3 to 10 years |

Fixed assets purchased or constructed by other funds for the Enterprise Fund are recorded at cost as an increase to Contributions from Other Funds. Assets transferred to other funds are recorded as Contributions to Other Funds.

Maintenance and repairs are charged to operations when incurred. Expenditures which materially increase values, change capacities or extend useful lives are capitalized.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

### Taxes Collected for Others:

The State collects various taxes which are returned to cities, towns and school districts. These taxes are recorded as revenues when received or accrued. The portion payable to the cities, towns and school districts are recorded as reductions of the tax revenue. Taxes collected by the State and not returned to the cities, towns and school districts until the following fiscal year are reported as Taxes Due Towns.

### Encumbrances:

Contracts and purchase commitments are recorded as encumbrances when the contract purchase order is executed. Upon receipt of goods or services the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the reserve for encumbrances account.

### Interfund and Intrafund Transactions:

The State accounts for interfund and intrafund transactions as described below:

Reimbursements - Various departments charge fees on a user basis for such services as centralized data processing, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department. Charges amounting to $2,338,264 and $1,932,109 for the years ending June 30, 1981 and 1980, respectively, representing maintenance costs incurred by the highway garage to the department of public works and highways have been eliminated from revenues and expenditures.

### Capital Projects:

The State records the resources obtained and used for the acquisition, construction or improvement of certain capital facilities in the Highway Fund and the Capital Projects Fund. Encumbrances are recorded when contracts are executed. Expenditures are recorded, and encumbrances are liquidated, as incurred.

Resources obtained to finance capital projects include Federal Grants, short-term bond anticipation notes, and general obligation bonds. Revenue recognition of Federal Grants is discussed above. Short-term bond anticipation notes are recorded as a liability. General obligation bonds are recorded as a liability in the Long-Term Debt Account Group, and as revenue in the Highway Fund and the Capital Projects Fund when the proceeds are received.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Capital Projects (Continued):

Since expenditures are recorded as incurred, and the proceeds of bonds are recorded when received, which is normally after the project has been completed, the Fund Balances in the Highway Fund and the Capital Projects Fund reflect a deficit.

Capital projects of the University System are recorded in the Capital Projects Fund until completion of the project. Upon issuance of the general obligation bonds the liability and amounts to be provided for payment of the bonds are recorded in the Long-Term Debt Account Group. The State pays all debt service on these bonds. However, the State is reimbursed by the University System for the debt service on self-amortizing bonds.

Lease Commitments:

The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may therefore be terminated without any penalty if funds are not appropriated.

Annual Leave and Sick Leave:

The financial statements do not include accruals for vacation and sick leave. Every continuing full-time employee in the State classified service is entitled to annual and sick leave with full pay on the basis of the employees scheduled work week and years of service. Annual and sick leave is computed at the end of each completed month of service. Employees rendering seasonal or temporary service in excess of six months shall be entitled to annual and sick leave at the same rate for time actually worked. Annual and sick leave shall be cumulative for not more than the prescribed days and shall not lapse. The maximum annual accrual ranges from 15 to 24 days for annual leave and from 15 to 18 days for sick leave. The maximum cumulative accrual ranges from 30 to 42 days for annual leave and from 90 to 138 days for sick leave. Additional annual leave ("Bonus Days") is earned for each four month period during which time the employee does not utilize any sick leave. The maximum annual accrual ranges from 3 3/4 to 4 1/2 days. There is no limit on the cumulative accrual for "Bonus Days". The total amount owed for vacation and sick leave has not been determined as of June 30, 1981.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

### Retained Earnings (Deficit):

The Retained Earnings (Deficit) of $(1,981,447) at June 30, 1981 and $(1,434,664) at June 30, 1980 represents depreciation costs beginning with fiscal 1976, when the fund was established on assets employed in the conduct of business by the Liquor Commission. The Liquor Commission recognizes expenditures for Capital Outlays from Working Capital Advances as an expense in the year incurred. It is on that basis that the transfer to the General Fund is made. This method is in compliance with legal and budgetary requirements. However, for purposes of Generally Accepted Accounting Principles (GAAP) requirements these expenditures are capitalized along with other expenditures in the Capital Projects Fund and depreciation is recorded in accordance with the theory of matching expenses with revenue producing assets employed over their economic life.

### Reserve for Distribution to Education:

In accordance with N. H. Revised Statutes annotated (R.S.A.'s) 284:21 the primary purpose of the Sweepstakes Commission is to raise revenues for the benefit of public education. The State Treasurer is required to pay the excess of revenue over expenditures on September 15 of each year to the local school districts of the State on a flat grant per resident pupil basis.

### Grants:

Certain federal grants, made on the basis of entitlement periods, are recorded as receivables and revenues when entitlement occurs. Other federal grants made on a reimbursement basis, with the exception of highway projects, are recorded as receivables and revenues when the related expenditures are incurred. Federal grants for highway projects are recorded as Federal Funds Obligated Not Currently Reimbursable and deferred revenue when the funds are encumbered, and as a receivable and revenue when the expenditures are incurred.

### Budget and Control and Reporting:

The State controls expenditures against budget through an appropriation operations accounting system. The accounting principles utilized for budgetary purposes differ from generally accepted accounting principles. The unaudited statement of appropriation operations are contained in the budgetary section of this report.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

### Budget and Control and Reporting (Continued):

The State has not presented a Combined Statement of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual--General and Special Revenue Fund Types, as required by generally accepted accounting principles for the following reasons:

A. While unrestricted revenue is budgeted by source, restricted revenue is budgeted by agency. In order to present a meaningful budget--actual comparison for revenue, the revenue source would have to be identified for restricted revenue. It is not practicable at this time to determine the restricted revenue sources.

B. Appropriations for the current expenditures constitute spending authorizations for the current year. Unexpended appropriations which do not lapse are carried over to the succeeding year and also constitute spending authorization for the current year. It is not practicable at this time to determine those actual expenditures that apply to current year appropriations and those expenditures that apply to the unexpended balance of prior years' appropriations which did not lapse.

C. There are various programs for which revenues and expenditures are not budgeted. These programs are primarily to account for Federal Grants where the State acts as a conduit to pass these funds through to the sub-grantee. It is not practicable at this time to segregate the revenues and expenditures on these programs.

D. The Governor, with the consent of the Executive Council, is authorized to accept various grants which do not require State funding. These grants are not included in the original budget, and when accepted they are budgeted by agency and not by revenue source. It is not practicable at this time to determine the restricted revenue sources.

## 3. RECONCILIATION OF FUND EQUITY

The following schedule reconciles fund equity of the various funds at June 30, 1980 and 1981 between the budgetary method and generally accepted accounting principles.

| | Governmental Fund Types | | | | | | Proprietary | Fiduciary | Totals |
|---|---|---|---|---|---|---|---|---|---|
| | | Special Revenue Funds | | | | Capital | Fund Type | Fund Type | (Memorandum |
| | General | Highway | Fish & Game | Special | Debt Service | Projects | Enterprise | Trust & Agency | Only) |
| Fund equity at June 30, 1980 (budgetary method) | $ 24,627,097 | $ 93,527,064 | $ 523,272 | $ 10,932,619 | $ 8,624,491 | $ 86,121,423 | $ 8,929,119 | $ 5,038,880 | $238,323,965 |
| Adjustments and Reclassifications: | | | | | | | | | |
| Accounts receivable | 321,132 | ( 382,104) | 40,310 | 6,629,259 | | 439,830 | ( 354,387) | | 6,694,040 |
| Accounts payable and accrued expenses | (10,622,994) | ( 9,301,615) | ( 176,592) | (10,036,868) | | ( 2,734,536) | ( 693,699) | | ( 33,566,304) |
| Defer revenues on Federal Funds Obligated Not Currently Reimbursable | | (25,426,068) | | | | | | | ( 25,426,068) |
| Due to Trust Funds | ( 473,861) | | | | | | | 473,861 | |
| Adjust Liquor transfer to General Fund | ( 1,048,085) | | | | | | 1,048,085 | | |
| Adjust Special Fund lapses to General Fund | ( 1,514,816) | | | 1,514,816 | | | | | |
| Bonds authorized and unissued | | (57,092,243) | | | | (125,013,693) | | | (182,105,936) |
| Additional Trust and Agency Funds | | | | | | | | 521,897 | 521,897 |
| Reclassify reserve for distribution to education | | | | | | | ( 3,785,205) | | ( 3,785,205) |
| Reclassify due to other taxing units | | | | | | | | ( 3,980,414) | ( 3,980,414) |
| Fund equity at June 30, 1980 (GAAP) | $ 11,288,473 | $ 1,325,034 | $ 386,990 | $ 9,039,826 | $ 8,624,491 | $(41,186,976) | $ 5,143,913 | $ 2,054,224 | $( 3,324,025) |
| Fund equity at June 30, 1981 (budgetary method) | $(20,591,693) | $102,558,669 | $ 459,215 | $ 8,376,195 | $ 8,380,558 | $ 85,534,732 | $ 9,975,927 | $ 2,976,091 | $197,669,694 |
| Adjustments and Reclassifications: | | | | | | | | | |
| Accounts receivable | 784,901 | ( 660,490) | 36,904 | 8,368,075 | | 1,643,778 | ( 293,543) | | 9,879,625 |
| Accounts payable and accrued expenses | (15,122,926) | ( 7,815,593) | ( 227,812) | (12,394,756) | | ( 1,334,392) | ( 757,668) | | ( 37,653,147) |
| Defer revenues on Federal Funds Obligated Not Currently Reimbursable | | ( 36,631,987) | | | | | | | ( 36,631,987) |
| Due to Trust Funds | ( 473,937) | | | | | | | | ( 473,937) |
| Adjust to liquor transfer to General Fund | ( 1,051,211) | | | | | | 1,051,211 | | |
| Adjust Special Fund lapses to General Fund | ( 1,885,290) | | | 1,885,290 | | | | | |
| Bonds authorized and unissued | | ( 39,300,473) | | | | ( 88,795,605) | | | (128,096,078) |
| Additional Trust and Agency Funds | | | | | | | | 995,617 | 995,617 |
| Reclassify reserve for distribution to education | | | | | | | ( 3,015,758) | | ( 3,015,758) |
| Reclassify due to other taxing units | | | | | | | | ( 1,896,924) | ( 1,896,924) |
| Fund equity at June 30, 1981 (GAAP) | $(38,340,156) | $ 18,150,126 | $ 268,307 | $ 6,234,804 | $ 8,380,558 | $( 2,951,487) | $ 6,960,169 | $ 2,074,784 | $ 777,105 |

## 4. CASH AND TEMPORARY INVESTMENTS

The State pools substantially all cash and investments, except for separate cash and investment accounts which are maintained in accordance with legal restrictions.

Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Cash and Temporary Investments". The State's temporary investments of $30,298,441 at June 30, 1981 include certificates of deposits, U.S. Treasury Bills and Bank Investment accounts. Investments are carried at cost.

| | Cash in Banks | Temporary Investments | Total |
|---|---|---|---|
| Governmental and Proprietary Fund Type | $( 3,714,621) | $ 25,761,525 | $ 22,046,904 |
| Fiduciary Fund Type - Trust and Agency | 19,175 | 4,536,916 | 4,556,091 |
| Total | $( 3,695,446) | $ 30,298,441 | $ 26,602,995 |

| | |
|---|---|
| Balance Per Banks | $ 10,898,163 |
| Outstanding Checks and Adjustments | 13,616,518 |
| Balance Per Treasurer | $( 3,695,446) |

## 5. ACCOUNTS RECEIVABLE

Included in accounts receivable are the following taxes receivables:

| | June 30, 1981 | | |
|---|---|---|---|
| | General Fund | Special Revenue Fund | Enterprise Fund |
| Meals and Rooms | $ 5,853,895 | | |
| Tobacco | 1,835,741 | | |
| Real Property Transfer | 249,290 | | |
| Greyhound Parimutuels | 37,104 | | |
| Road Toll | | $ 6,542,311 | |
| Beer | | | $ 491,704 |
| | $ 7,976,030 | $ 6,542,311 | $ 491,704 |

| | June 30, 1980 | | |
|---|---|---|---|
| | General Fund | Special Revenue Fund | Enterprise Fund |
| Meals and Rooms | $ 5,099,278 | | |
| Tobacco | 1,736,222 | | |
| Real Property Transfer | 223,352 | | |
| Greyhound Parimutuels | 152,261 | | |
| Road Toll | | $ 5,985,830 | |
| Beer | | | $ 453,080 |
| | $ 7,211,113 | $ 5,985,830 | $ 453,080 |

## 6. TAXES DUE TOWNS

Taxes due towns consist of the following:

| | June 30, 1981<br>General Fund | June 30, 1980<br>General Fund |
|---|---|---|
| Meals and Rooms Tax | $ 5,952,407 | $ 9,054,305 |
| Interest and Dividends Tax | 12,619,555 | 10,474,084 |
| Railroad Companies Tax | 33,271 | 22,149 |
| Savings Bank Tax | 4,026,823 | 3,004,359 |
| | $ 22,632,056 | $ 22,554,897 |

## 7. BONDS PAYABLE

Bonds authorized and unissued amounted to $128,096,079 and $182,105,937 at June 30, 1981 and 1980, respectively. The proceeds of the bonds will be applied to the following funds when issued:

| | | |
|---|---|---|
| Highway | $ 39,300,473 | $ 57,092,243 |
| Capital | 88,795,606 | 125,013,694 |
| | $ 128,096,079 | $ 182,105,937 |

All bonds issued by the State are general obligation bonds which are backed by the full faith and credit of the State. Interest rates on these issues ranges from 1.4% to 9.7%. The anticipated source of repayment and annual maturities are as follows:

7. BONDS PAYABLE (Continued):

($000's Omitted)

| | | | | SOURCE OF PRINCIPAL PAYMENTS | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | DEBT SERVICE FUNDS | | | | |
| Payable by June 30, | Principal | Interest | Total | General Fund | Highway Fund | Central Turnpike | Eastern Turnpike | State Office Building | U.N.H. Self Liquidating | Total |
| 1982 | $ 21,490 | $ 19,572 | $ 41,062 | $ 11,388 | $ 4,400 | $ 1,600 | $ 2,500 | $ 85 | $ 1,517 | $ 21,490 |
| 1983 | 20,770 | 18,402 | 39,172 | 11,228 | 3,600 | 1,600 | 2,700 | 75 | 1,567 | 20,770 |
| 1984 | 20,060 | 17,250 | 37,310 | 10,923 | 3,600 | 1,650 | 2,400 | | 1,487 | 20,060 |
| 1985 | 19,510 | 16,115 | 35,625 | 10,923 | 3,000 | 1,700 | 2,400 | | 1,487 | 19,510 |
| 1986 | 19,555 | 15,002 | 34,557 | 10,898 | 3,000 | 1,700 | 2,400 | | 1,557 | 19,555 |
| 1987 | 17,465 | 13,896 | 31,361 | 10,415 | 3,000 | 450 | 2,000 | | 1,600 | 17,465 |
| 1988 | 16,185 | 12,837 | 29,022 | 9,717 | 2,000 | 550 | 2,300 | | 1,618 | 16,185 |
| 1989 | 15,310 | 11,829 | 27,139 | 9,467 | 1,300 | 550 | 2,300 | | 1,693 | 15,310 |
| 1990 | 15,700 | 10,860 | 26,560 | 9,387 | 1,300 | 1,100 | 2,300 | | 1,613 | 15,700 |
| 1991 | 15,840 | 9,861 | 25,701 | 9,434 | 1,300 | 1,100 | 2,400 | | 1,606 | 15,840 |
| 1992 | 12,590 | 8,874 | 21,464 | 7,950 | | 1,100 | 2,450 | | 1,090 | 12,590 |
| 1993 | 12,560 | 8,064 | 20,624 | 7,910 | | 1,100 | 2,450 | | 1,100 | 12,560 |
| 1994 | 12,500 | 7,255 | 19,755 | 7,885 | | 1,100 | 2,450 | | 1,065 | 12,500 |
| 1995 | 11,950 | 6,448 | 18,398 | 7,195 | | 1,100 | 2,550 | | 1,105 | 11,950 |
| 1996 | 12,000 | 5,666 | 17,666 | 7,245 | | 1,100 | 2,550 | | 1,105 | 12,000 |
| 1997 | 10,805 | 4,880 | 15,685 | 6,056 | | 1,100 | 2,550 | | 1,099 | 10,805 |
| 1998 | 9,350 | 4,158 | 13,508 | 4,856 | | 1,100 | 2,550 | | 844 | 9,350 |
| 1999 | 8,175 | 3,505 | 11,680 | 3,631 | | 1,100 | 2,550 | | 894 | 8,175 |
| 2000 | 7,075 | 2,907 | 9,982 | 2,531 | | 1,100 | 2,550 | | 894 | 7,075 |
| 2001 | 6,825 | 2,371 | 9,196 | 2,281 | | 1,100 | 2,550 | | 894 | 6,825 |
| 2002 | 4,195 | 1,864 | 6,059 | | | 1,100 | 2,550 | | 545 | 4,195 |
| 2003 | 4,210 | 1,603 | 5,813 | | | 1,100 | 2,550 | | 560 | 4,210 |
| 2004 | 4,210 | 1,341 | 5,551 | | | 1,100 | 2,550 | | 560 | 4,210 |
| 2005 | 4,010 | 1,078 | 5,088 | | | 1,100 | 2,550 | | 360 | 4,010 |
| 2006 | 4,010 | 826 | 4,836 | | | 1,100 | 2,550 | | 360 | 4,010 |
| 2007 | 2,890 | 573 | 3,463 | | | 1,100 | 1,550 | | 240 | 2,890 |
| 2008 | 1,640 | 387 | 2,027 | | | 800 | 750 | | 90 | 1,640 |
| 2009 | 1,550 | 264 | 1,814 | | | 800 | 750 | | | 1,550 |
| 2010 | 750 | 145 | 895 | | | | 750 | | | 750 |
| 2011 | 750 | 73 | 823 | | | | 750 | | | 750 |
| | $ 313,930 | $ 207,906 | $ 521,836 | $ 161,320 | $ 26,500 | $ 31,200 | $ 66,200 | $ 160 | $ 28,550 | $ 313,930 |
| Amount available for retirement of debt | | | | | | | 8,025 | | | 8,025 |
| Amount to be provided by U.N.H. for retirement of bonds | | | | | | | | | 28,550 | 28,550 |
| Amount to be provided for retirement of debt | | | | $ 161,320 | $ 26,500 | $ 31,200 | $ 58,175 | $ 160 | $ - | $ 277,355 |

## 8. WATER POLLUTION CONTRACTS PAYABLE

The State has contracted with various communities to finance the conscruction of muncipal water pollution control projects. The anticipated source of repayment of this liability is the General Fund. Annual maturities are as follows:

| Payable by June 30, | (000's Omitted) Amount |
|---|---|
| 1982 | $ 418 |
| 1983 | 406 |
| 1984 | 394 |
| 1985 | 376 |
| 1986 | 364 |
| 1987 | 351 |
| 1988 | 339 |
| 1989 | 328 |
| 1990 | 316 |
| 1991 | 305 |
| 1992 | 224 |
| 1993 | 216 |
|  | $ 4,037 |

## 9. PENSION PLANS

The State of New Hampshire participates in three pension plans.

The New Hampshire Retirement System is a defined-benefit, contributory retirement plan covering substantially all employees of the State, teaching and professional staff of the public school system and permanent policemen and firemen. Employees of political subdivisions are also eligible to participate under the Plan provided the governing body of such political subdivision has elected coverage. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a fixed percentage of annual compensation. The rates vary by group of employees and are as follows:

| | |
|---|---|
| State and political subdivision employees, and teachers | 9.2% (1) |
| Permanent firemen and policemen | 9.3% |

9. PENSION PLANS (Continued):

(1) Applicable to compensation in excess of FICA tax limit. One-half of this rate applicable to compensation subject to FICA tax.

The annual contribution required to cover that amount of normal cost not met by the employees' contributions is determined biannually by the plan's actuary. The State's participation in the funding of normal cost is as follows:

| | |
|---|---|
| State employees (1) | 100% |
| Teachers | 35% |
| Policemen and Firemen | 35% |
| Political subdivision employees | 0% |

(1) Includes any state employees included in the other categories.

The most recent actuarial valuation of the Plan which was made as of June 30, 1979, indicated that unfunded prior service costs amounted to $18,616,000. Prior service costs are being amortized over a 20 year period. The State is funding 100% of the annual funding of the past service cost related to State employees, policemen and firemen and 40% of the teachers annual funding.

The New Hampshire Permanent Firemen's Retirement System is a defined-benefit contributory retirement plan covering permanent firemen in the State of New hampshire who are not members of the New Hampshire Retirement System. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a percentage of their salary depending upon their age at entry into the Plan. The State contributes 35% of the remaining annual contribution required to cover that amount of the normal cost not met by the employees contribution. The normal cost rates are determined by the Plan's actuary.

The most recent actuarial valuation of the Plan, which was made as of June 30, 1979, indicated that unfunded prior service costs amounted to $1,655,000. Prior service costs are being amortized over a 20 year period and are funded entirely by the State.

The New Hampshire Policemen's Retirement System is a defined-benefit, contributory retirement plan covering all permanent policemen in the State of New Hampshire who are not members of the New Hampshire Retirement System. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a percentage of their salary depending upon their age at entry into the Plan. The State contributes 35% of the remaining annual contribution required to cover that amount of the normal cost not met by the employees contribution. The normal cost rates are determined by the Plan's actuary.

9. PENSION PLANS (Continued):

The most recent actuarial valuation of the Policemen's Plan, which was made as of June 30, 1976, indicated that unfunded prior service costs amounted to $219,000. Prior service costs are being amortized over a 20 year period and are funded entirely by the State.

George B. Buck Consulting Actuaries, Inc. estimates the actuarial present value of plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the members to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated plan benefit information as of June 30, 1979, the date of the most recent actuarial valuation, is as follows:

| | |
|---|---|
| Present value of vested benefits: | |
| For beneficiaries receiving payments and former members entitled to deferred allowances | $ 130,757,000 |
| For other members | 130,667,000 |
| | 261,424,000 |
| Present value of nonvested benefits | 44,231,000 |
| | $ 305,655,000 |
| Unfunded prior service liability | $ 20,271,000 |
| Net assets available for benefits | $ 287,783,000 |

Actuarial computations were made using the projected benefit method with aggregate level normal cost and frozen prior service liability. Gains and losses are spread over the average future careers of active members. The assumed rate of return for calculating accumulated plan benefits is 8% except for member contributions for which a 4% rate is assumed.

The provision for pension expenditures reflected in the financial statements of the State for the fiscal years ended June 30, 1981 and 1980 amounted to $9,484,000 and $9,030,000, respectively.

## 10. CONTINGENT AND LIMITED LIABILITIES

### Bonds and First Mortgages

The State of New Hampshire is contingently liable for bonds sold by municipalities, school districts and for first mortgages on industrial and recreational property which contain the guarantee of the State of New Hampshire and amounts to $133,054,754. The breakdown is as follows:

| | Principal | Interest | Total |
|---|---|---|---|
| Water Pollution Control, Chapter 149-B Amended and 315-1973 Special Session Laws and Chps. 237-1975 (Legal Limit $190,000,000) | $ 78,217,750 | $ 30,591,467 | $ 108,809,217 |
| N. H. School Building Authority RSA 195-C Amended Chp. 294-1971 (Legal Limit $40,000,000) | 16,059,075 | 4,348,388 | 20,407,463 |
| Water Resources Board-Chapter 481 RSA (Sec. 19) Amended by Chp. 281 -1965 (Legal Limit $2,000,000) | 849,000 | 154,390 | 1,003,390 |
| Industrial Development Authority RSA 152 - A:14a (Legal Limit $18,000,000 plus an additional $1,000,000 with Governor and Council Approval) | 2,834,684 | - | 2,834,684 |
| Total | $ 97,960,509 | $ 35,094,245 | $ 133,054,754 |

## 10. CONTINGENT AND LIMITED LIABILITIES (Continued):

### NEW HAMPSHIRE WATER SUPPLY AND POLLUTION CONTROL COMMISSION

The State's programs for the protection of adequate water supplies and the control and elimination of water pollution are under the supervision of the New Hampshire Water Supply and Pollution Control Commission consisting of six members representing various State departments and agencies involved in pollution control management and seven members appointed by the Governor from the public. In conjunction with federal water pollution control programs, the Commission is authorized, among other things, to classify the waters of the State under classification standards established by statute, to conduct research related to the control and elimination of pollution, to investigate and approve applications from municipalities for federal and state aid for pollution control purposes and to set standards of design and construction for sewerage and sewage or waste treatment facilities.

In order to assist municipalities in the financing of sewerage systems, sewage treatment and disposal plants or other facilities necessary or desirable for the control of water pollution, the Governor and Council are authorized to guarantee unconditionally the payment of all, or such portion as they may find in the public interest, of the principal of and interest on bonds or notes issued by any town, city, county or district for construction of such facilities. The full faith and credit of the State are pledged for any such guarantee. The outstanding amount of principal and interest of bonds and notes, the payment of which has been guaranteed by the State under this program, may at no time exceed $190,000,000. At June 30, 1981 the principal and interest requirements of outstanding bonds and notes of municipalities for the payment of which the State had issued its guarantee were $108,809,217, of which $78,217,750 represented principal and $30,591,467 represented interest.

In addition to the guarantee of notes and bonds issued by municipalities for the construction of pollution control facilities, the legislature has provided in RSA 149-B that the State shall pay annually 80% of the yearly principal and interest expense on the net costs after deduction of federal grants resulting from the acquisition and construction of sewage disposal facilities by counties, cities, towns or village districts in the State. Such assistance payments are not a binding obligation of the State and require appropriation by the legislature. In the fiscal year ended June 30, 1981, the cost to the State of the contributions described above was $6,581,438.

## 10. CONTINGENT AND LIMITED LIABILITIES (Continued):

### NEW HAMPSHIRE SCHOOL BUILDING AUTHORITY

In accordance with R.S.A. Chapter 195-C, the Governor with the advice and consent of the Council may agree to award an unconditional State guarantee for the payment of the principal and interest on bonds or notes issued by any qualified school district in the State for the construction, enlargement or alteration of school buildings. The supervision of the guarantee program is the responsiblity of the New Hampshire School Building Authority, consisting of the State Treasurer, the State Commissioner of Education and three members appointed by the Governor and Council. Guarantees may be awarded on either a split issue basis, where the payment of not in excess of 75% of the aggregate principal amount of bonds issued for a project and the interest thereon may be guaranteed, or on a declining balance basis, where a specified percentage of the principal of and interest on each bond or note issued is guaranteed. The total outstanding amount of principal and interest on bonds and notes which may be guaranteed under both programs may at no time exceed $40,000,000. The full faith and credit of the State are pledged to such guarantee. At June 30, 1981 the total principal and interest requirement of bonds and notes guaranteed under this guarantee program was $20,407,463 of which $16,059,075 represented principal and $4,348,388 represented interest.

### NEW HAMPSHIRE WATER RESOURCES BOARD

In order to assist in the financing of projects for the conservation, development, storage, distribution and utilization of the State's water resources, the legislature in 1935 created the New Hampshire Water Resources Board with the authority to construct, maintain and operate reservoirs, dams and other waterworks systems and to charge and collect fees and tolls for the use of water and other services supplied by the Board. Projects constructed by the Board are intended to be self-liquidating and self-supporting through use contracts between the Board and corporate, individual and municipal water users. The Board is authorized to issue its bonds from time to time for the acquisition and construction of projects and, except to extent guaranteed by the State as described below, such bonds shall not constitute a debt of the State but are payable solely from the revenues of the project. The Governor with the advice and consent of the Council is authorized to guarantee the payment of the principal and interest of any bonds issued by the Board not to exceed in the aggregate $2,000,000 ($5,000,000 as of August 28, 1981) outstanding at any one time. The full faith and credit of the State are pledged for such guarantee. At June 30, 1981, the principal and interest requirements of outstanding bonds of the Board for the payment of which the State had issued its guarantee were $1,003,390 of which $849,000 represented principal and $154,390 represented interest.

## 10. CONTINGENT AND LIMITED LIABILITIES (Continued):

### NEW HAMPSHIRE INDUSTRIAL DEVELOPMENT AUTHORITY

In recognition of the statewide need for development of additional industry and recreational facilities and areas suitable for industrial and economic development, the legislature created the New Hampshire Industrial Development Authority (formerly the Industrial Park Authority) to provide financial assistance to companies and local development corporations seeking to build or expand industrial or recreational facilities in the State.

Among other powers, the Authority is authorized to develop, construct and reconstruct industrial parks and facilities, to acquire property and to lease or sell developed property for industrial sites, to construct industrial buildings on sites owned by the Authority or by a local development corporation, to loan moneys to local development corporations for industrial projects or the refinancing thereof, and to issue its bonds or notes to finance its projects and loans. In addition to making loans for the construction of industrial parks and industrial and recreational facilities, including the acquisition of machinery and equipment, the Authority is authorized to make loans for all or a portion of the cost of the construction of private roads to private recreational area (provided such roads have been approved by the legislature), to make loans to local or regional development corporations eligible to participate in programs under the Federal Small Business Investment Act of 1958 and to make loans to local development corporations for the acquisition of abandoned or about to be abandoned railroad lines.

In order to carry out its programs, the Authority is authorized to issue bonds or notes which are direct obligations of the Authority but not the State in a principal amount not to exceed $18,000,000 and with the approval of the Governor and Council may issue an additional $1,000,000 principal amount in bonds or notes to protect the existing interest of the State in any project previously financed. Upon the recommendation of the Authority, the Governor and Council are also authorized to guarantee the payment of a portion of first mortgage loans made by financial institutions for the construction of industrial and recreational facilities and the acquisition of railroad lines in the aggregate amount of $17,000,000 outstanding at any one time and to guarantee payment of a portion of first security interests on new industrial machinery and equipment in the aggregate amount of $3,000,000. While bonds of the Authority are not a debt of the State, the faith and credit of the State are pledged to the loan guarantee program. At June 30, 1981, loan guarantees for industrial and recreational mortgages and machinery equipment were outstanding in the amount of $2,834,684.

## 10. CONTINGENT AND LIMITED LIABILITIES (Continued):

### NEW HAMPSHIRE INDUSTRIAL DEVELOPMENT AUTHORITY (Continued):

In addition to its loan and guarantee programs, the Authority is also authorized to issue notes or bonds for the construction of industrial facilities, and certain commercial, recreational, railroad, small scale power and other facilities, for lease or sale to specific private entities. Such bonds or notes are not a debt or obligation of the State and no State funds may be used for their payment.

### NEW HAMPSHIRE HOUSING FINANCE AGENCY

In response to a shortage of housing accommodations in the State, renting or otherwise available, at prices which persons and families of low and moderate income can afford and to a shortage of residential mortgage loan funds in the State, the legislature in 1975 created the New Hampshire Housing Finance Agency as a body politic and corporate having a distinct existence separate from the State and not constituting a department of State government. Effective July 1, 1981 the powers, duties and obligations of the Agency and the New Hampshire Housing Commission were assumed by the New Hampshire Housing Finance Authority. The Agency is generally authorized to provide direct construction and mortgage loans for residential housing and to make loans to and to purchase loans from lending institutions in order to expand available mortgage funds in the State. In order to carry out its corporate purposes, the Agency is authorized to issue its bonds or notes in an amount outstanding at any one time not to exceed $800,000,000. Such bonds or notes, unless otherwise provided, shall be general obligations of the Agency, but do not constitute a debt or obligation of the State. As additional security for any of its bonds, the Agency is authorized to establish one or more reserve funds and to maintain in each such fund for a specific series of bonds a bond reserve fund requirement established by resolution of the Agency in an amount not to exceed one-year's debt service on the bonds secured by such fund. The chairman of the Agency is directed to submit to the chairman of the House appropriations committee at each session of the legislature a request for an appropriation of the sum, if any, needed to maintain the bond reserve funds at the established bond reserve fund requirements. Amounts so requested are subject to appropriation by the legislature and do not constitute a debt of the State. At June 30, 1981 the Agency had $358,305,000 bonds outstanding issued to purchase insured mortgage loans. In addition, the Authority is in the process of negotiating the sale of approximately $17.5 million bonds for multi-family dwellings. These bonds are expected to be delivered on August 15, 1981. The Authority anticipates negotiating the sale of an additional $20 million bonds for multi-family dwellings in September of 1981. All of such bonds are or will be secured in part by a bond reserve fund as described above.

## 10. CONTINGENT AND LIMITED LIABILITIES (Continued):

### NEW HAMPSHIRE MUNICIPAL BOND BANK

The New Hampshire Municipal Bond Bank was established by the State in 1977 for the purpose of aiding local governmental units in the financing of public improvements. The powers of the Bank are vested in a board of 5 directors, of which 2 are the State Treasurer and the State Bank Commissioner. The remaining 3 members are appointed by the Governor and Council. The Bank is authorized to issue revenue bonds in unlimited principal amount and to make loans to political subsidivisions of the State through the purchase by the Bank of general obligation bonds and notes of the political subdivisions. The obligations of the political subdivisions shall bear interest at a rate equal to the rate on the Bank's bonds plus administrative costs. Bonds of the Bank do not constitute a debt or obligation of the State. Like the New Hampshire Housing Finance Agency, the Bank is authorized to establish one or more reserve funds to additionally secure its bonds and is directed to request such appropriations from the legislature as are necessary to maintain such reserve funds at required levels. Amounts so requested are subject to appropriation by the legislature and do not constitute a debt of the State. At June 30, 1981, the Bank had outstanding $8,005,000 Municipal Bond Bank 1978 Series A, B and C Bonds, $3,040,000 Municipal Bond Bank 1979 Series A, B and C Bonds, $6,095,000 State-Guaranteed Municipal Bond Bank 1979 Series A Bonds, $9,400,000 State-Guaranteed Municipal Bond Bank 1980 Series A Bonds and $6,980,000 Municipal Bond Bank 1980 Series A Bonds. All such bonds are secured in part by a bond reserve fund as described above. It is presently expected that the Bank will issue approximately $17.6 million (of which approximately $5.4 million will be state-guaranteed) bonds in September of 1981. In addition, the Bank has a $60,000 current expense note outstanding, payable June 30, 1982.

The Bank has also been given authority to issue revenue bonds in unlimited principal amount for small scale power facilities, and to make loans to public utilities through the purchase by the Bank of bonds of public utilities. The Bank has no such bonds outstanding at the present time. Such bonds are not a debt or obligation of the State and no State funds may be used for their payment.

## 11. LITIGATION

The State, its officers and employees are defendants in various lawsuits. The Attorney General has reviewed the status of pending litigation; and information concerning the following cases has been furnished by his office. Listed below are all actions of which the Attorney General's office is aware as of November 20, 1981, pending or threatened, against the State of New Hampshire which may result in recovery of five hundred thousand dollars or more.

Garrity, et al. v. Gallen, et al., in the United States District Court for the District of New Hampshire challenging the conditions and services at the Laconia State School and Training Center, the State's institution for the mentally retarded. On August 17, 1981, the federal court entered an opinion and order requiring the development of a plan of implementaion by November 1, 1981. Following submission of the parties' proposed plans, the Court entered a final order of implementation on November 16, 1981. That order appears to require the funding of one of the Executive Branch's four proposals (Plan C) submitted to the General Court for its consideration during the upcoming Special Session. Current estimates for implementation of Plan C are an additional $15 million beyond the current approriation for the biennium ending June 30, 1983, and approximately $56 million for the three year period ending June 30, 1986. For years subsequent to 1986, estimated expenditures would be approximately $20,000,000 per year. The State is now reviewing the Court's final order and will decide if any aspects should be appealed within the next two months.

Brouillette, et al. v. New Hampshire, et al., in the Superior Court by the Attorney General of Massachusetts, on behalf of Massachusetts taxpayers and the Commonwealth of Massachusetts, seeking $10,000,000 plus onterest from 1970 on account of sums collected under the former New Hampshire commuter income tax statute. (Similar claims of the State of Maine were settled in the 1981 legislative session.) In April of 1979, the Superior Court for Merrimack County dismissed all claims for the collection of taxes except certain Massachusetts taxpayer's claims relating to a three-month period in 1975. The parties most recently discussed the possibility of settlement in August of 1980. The amount of potential recovery cannot be predicted. However, exposure is substantially less than the amount claimed.

United States of America, et al. v. Kennedy, et al., in the United States District Court for the District of Maine against the members and employees of the Sweepstakes Commission. The action seeks to enjoin interstate mailings of subscriptions for multi-week sweepstakes tickets. Cross-motions for summary judgment have been filed, and the parties expect a hearing to be scheduled shortly. It is not possible to predict the likelihood of an unfavorable judgment. However, a judgment against the defendants would not result in damages being awarded against the State, but rather a loss of revenues currently supporting local education.

11. LITIGATION (Continued):

Laaman v. Helgemoe, in the United States District Court for the District of New Hampshire involving a question of the necessity of a master locking system at the state prison at a cost of approximately $800,000. A hearing has been held, but no decision has been rendered. It is not possible to predict the likelihood of an unfavorable judgment.

Shepheard v. Greenan, action in the Rockingham County Superior Court alleging medical malpractice against physicians on the staff of New Hampshire Hospital. The applicable statute, which has since been invalidated, prevents specification of damages, but it is reasonably possible that recovery could exceed $500,000, although the amount cannot be estimated. The State has filed a motion to dismiss on the ground of sovereign immunity which is pending; however, the decision of the New Hampshire Supreme Court in Chasse v. Khakee finding a waiver of sovereign immunity in a similar action raises questions about the success of that motion. In February, 1981, a new action, Bean v. New Hampshire Hospital, was filed against the New Hampshire Hospital allegedly arising out of the same facts. Damages totalling $250,000 are requested. The State has filed a motion to dismiss. The amount of potential recovery cannot be estimated.

R. C. Foss & Son, Inc. v. State of New Hampshire, in the Merrimack County Superior Court seeking $600,000 damages for breach of contract relating to the construction of the Gilford Interceptor Pumping Stations, Gilford/Laconia, New Hampshire Contract 1 (A.B.C.). Since the project is 75% funded by a grant from the Environmental Protection Agency, the State's exposure is expected to be substantially less than the $600,000 damages claimed. The State has brought a third party action against the engineer. The State has recently made an offer in settlement and is awaiting a response. It is not possible to estimate the potential loss.

E. D. Sweet, Inc. v. State and Atom Contracting Corp. v. State, in the Superior Court seek damages in connection with the construction of Interstate 393. Swett, the project's general contractor, seeks damages of $500,000 and Atom Contracting, a subcontractor, seeks damages of $750,000. Both suits are in the discovery stage and it is not possible to predict the State's liability.

11. LITIGATION (Continued):

State of New Hampshire, Department of Employment Security, et al. v. E. Ray Marshall, Secretary of Labor, et al., In January, 1981, the State reached agreements with the U. S. Department of Labor concerning certification of the New Hampshire Unemployment Compensation Law under the Federal Unemployment Tax Act (FUTA) for the twelve month periods ending October 31, 1978 and 1979. Under the 1978 settlement the Secretary of the Department of Labor agreed to conditionally certify the New Hampshire Unemployment Compensation Law as being in conformity with FUTA. The State agreed to reimburse the Department of Labor approximately $3,200,000 of the administrative grant received in 1978. However, the agreement stated that if, in the judgment of the Secretary, certain administrative procedures which the State had agreed to undertake resulted in the payment of unemployment compensation benefits to substantially all categories of employees who were the subject of the lawsuit, the amount that the State would reimburse the Department of Labor would be reduced from $3,200,00 to $500,000. By letter dated November 10, 1981, Secretary of Labor Raymond F. Donovan determined that the administrative actions referred to above achieved their desired result, and therefore reduced the amount payable by the State to $500,000. Payments made for unemployment compensation benefits under the agreement have been paid from the Unemployment Compensation Trust Fund and have not, therefore, required additional appropriations.

Under the agreement reached for 1979 (which was entered as a Consent Judgment by the United States Court of Appeals for the First Circuit on January 26, 1981), the Secretary of Labor will certify New Hampshire as being in conformity with FUTA and the Department of Employment Security will be eligible to retain all administrative grants received during 1979 as if the certification had been in effect during 1979. The State is required to take certain administrative actions, primarily involving the payment of unemployment benefits to those categories of employees who would have been eligible to receive such benefits had the State's unemployment laws been in compliance with FUTA during 1978 and 1979. These benefit payments would be paid from the Unemployment Compensation Trust Fund. Assuming the actions required by the Consent Judgment are satisfactorily completed, the State will not be required to repay any of the federal grants received during 1979 for the administration of the State's unemployment compensation program and public employment offices.

The agreements for both 1978 and 1979, if carried out successfully, will prevent the denial of federal unemployment tax credits to New Hampshire Employers, thus eliminating any loss in business profits tax revenues which might result from the denial of such federal tax credits.

## 11. LITIGATION (Continued):

Goss, et al. v. Helms, et al., declaratory and injunctive relief against the State relating to State aid to the medically needy. Although relief requested by the plaintiffs is relatively insignificant, the cost of providing requested relief to all eligible recipients would be in excess of $500,000, if the suit is successful. The United States District Court has granted plaintiffs' motion for summary judgment. The State has filed a motion to alter the judgment. If denied, the State intends to appeal.

Gordon V. State, Plaintiff in this action claims that construction by the State of Interstate 93 in Hooksett resulted in contamination of home water supply. Although damages in the amount of $150,000 have been requested, recovery by the plaintiff could result in similar suits of this type in area. The State is defending this action on the factual merits.

N. H. Pharmaceutical Association, et al. v. Helms, et al.; Kimball, et al. v. Helms, et al.; Doe, et al. v. Chevrefils, et al., These three cases, the first in Merrimack County Superior Court and the others in the United States District Court for the District of New Hampshire, all challenge recent limits placed on the State's Medicaid program. The State's exposure in these cases in the aggregate exceed $10,000,000. The State has successfully contested a request for preliminary relief noted that plaintiffs have failed to prove a likelihood of success on the merits. The likelihood of an unfavorable outcome in that case is therefore remote. An agreement which substantially resolves the Kimball case and will entail probable costs to the State of approximately $300,000-$400,000 was filed with the Court and the case has been dismissed. Finally, a request for preliminary relief in the Doe case is presently being tried, and the case is otherwise at the discovery stage.

Savio v. Davey, et al., in the United States District Court for the District of New Hampshire in September 1981, seeking damages of $1,000,000 plus punitive damages against State and local police officers for injuries allegedly sustained during an arrest for driving under the influence of alcohol. It is not possible to predict the likelihood or amount of an unfavorable outcome at this early stage.

Cantara, et al. v. Helms, et al.; in the United States District Court for the District of New Hampshire on or about October 1, 1981. This suit seeks reinstatement of the special needs program which was eliminated by the Division of Welfare at legislative direction on July 1, 1981. The plaintiffs claim that the State failed to give the required notice under federal regulations before terminating the program. The State has filed its answer and is currently exploring settlement of this matter. The amount of potential recovery cannot be estimated.

## 11. LITIGATION (Continued):

The general contractor for the new Cannon Mountain Aerial Tramway was Nuova Agudio, an Italian tramway manufacturer. Although no suit has been filed to date, Nuova Agudio claims to have done extra work for the State for which it should be compensated more than $600,000. It is not possible to estimate the amount of recovery.

### Other Matters

The Federal Railroad Administration has recently completed an audit of the New Hampshire Transportation Authority. As a result of the audit, several questions have arisen which may jeopardize retention of $4,000,000 in federal funds previously received. It is not possible to predict the likelihood that the State would have to reimburse the Federal Railroad Administration. However, it is unlikely that any reimbursement which is required would total $4,000,000.

## 12. SEGMENT INFORMATION

Segment financial information for the State's Enterprise Fund for the years ended June 30, 1981 and 1980 is presented below:

| | Liquor Commission | | Sweepstakes Commission | | Totals | |
|---|---|---|---|---|---|---|
| | June 30, 1981 | June 30, 1980 | June 30, 1981 | June 30, 1980 | June 30, 1981 | June 30, 1980 |
| Total Revenues | $148,051,471 | $138,712,790 | $ 12,183,641 | $ 12,075,874 | $160,235,112 | $150,788,664 |
| Income before distribution and transfers to General Fund | $ 34,338,882 | $ 31,747,201 | $ 3,014,596 | $ 3,670,969 | $ 37,353,478 | $ 35,418,170 |
| Total Assets | $ 31,520,840 | $ 26,357,925 | $ 3,648,922 | $ 4,521,455 | $ 35,169,762 | $ 30,879,380 |

EXHIBIT V

## STATE OF NEW HAMPSHIRE
## COMBINING BALANCE SHEET
## ALL SPECIAL REVENUE FUNDS
## JUNE 30, 1981

| ASSETS | Highway Fund | Fish & Game Fund | Special Fund | Totals | |
|---|---|---|---|---|---|
| | | | | June 30, 1981 | June 30, 1980 |
| Cash and Temporary Investments | $ 12,026,608 | $ 200,788 | $ 2,199,769 | $ 14,427,165 | $ 5,970,754 |
| Cash Other | 45,000 | 1,000 | 251,448 | 297,448 | 518,012 |
| Accounts Receivable | 18,896,249 | 370,059 | 17,809,752 | 37,076,060 | 33,664,233 |
| Federal Funds Obligated Not Currently Reimbursable | 36,631,986 | - | - | 36,631,986 | 25,426,068 |
| Due From Other Funds | - | - | 1,885,290 | 1,885,290 | 1,514,816 |
| Inventories | 589,336 | - | - | 589,336 | 646,968 |
| Total Assets | $ 68,189,179 | $ 571,847 | $ 22,146,259 | $ 90,907,285 | $ 67,740,851 |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES: | | | | | |
| Accounts Payable | $ 8,666,349 | $ 155,179 | $ 13,204,345 | $ 22,025,873 | $ 18,225,417 |
| Accrued Payroll | 1,148,481 | 136,218 | 1,342,436 | 2,627,135 | 2,390,405 |
| Accrued Pension | 107,937 | 12,143 | 119,405 | 239,485 | 204,656 |
| Temporary Loans | - | - | - | - | 6,000,000 |
| Deferred Revenue | 40,116,286 | - | 1,245,269 | 41,361,555 | 30,168,523 |
| Total Liabilities | 50,039,053 | 303,540 | 15,911,455 | 66,254,048 | 56,989,001 |
| FUND EQUITY: | | | | | |
| Fund Balance: | | | | | |
| Reserve for Encumbrances | 46,593,791 | 78,006 | 10,169,049 | 56,840,846 | 51,930,183 |
| Designated Reserve for Inventories | 589,336 | - | - | 589,336 | 646,968 |
| Unexpended Balance of Appropriation (Deficit) | 10,310,041 | 44,784 | ( 3,934,245) | 6,420,580 | 7,814,454 |
| Unappropriated Surplus (Deficit) | (39,343,042) | 145,517 | - | ( 39,197,525) | ( 49,639,755) |
| Total Fund Equity | 18,150,126 | 268,307 | 6,234,804 | 24,653,237 | 10,751,850 |
| Total Liabilities and Fund Equity | $ 68,189,179 | $ 571,847 | $ 22,146,259 | $ 90,907,285 | $ 67,740,851 |

EXHIBIT VI

## STATE OF NEW HAMPSHIRE
## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
## ALL SPECIAL REVENUE FUNDS
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | HIGHWAY FUND | FISH & GAME FUND | SPECIAL FUND | Total Year Ended | |
|---|---|---|---|---|---|
| | | | | June 30, 1981 | June 30, 1980 |
| Fund Equity, Beginning of Year | $ 1,325,035 | $ 386,990 | $ 9,039,825 | $ 10,751,850 | $ 29,373,709 |
| REVENUES: | | | | | |
| Special Taxes | - | - | 28,495 | 28,495 | 61,038 |
| Business License Taxes | 47,321,352 | - | - | 47,321,352 | 47,922,164 |
| Non-Business License Taxes | 22,674,967 | 2,562,387 | 41,448 | 25,278,802 | 24,374,021 |
| Fees | 2,655,669 | 14,226 | - | 2,669,895 | 2,062,862 |
| Fines, Penalties and Interest | 116,593 | 23,762 | 88,701 | 229,056 | 236,570 |
| Grants from Federal Government | 36,983,814 | 904,484 | 136,860,461 | 174,748,759 | 176,546,423 |
| Grants from Private and Local Sources | 5,276,893 | 7,111 | 15,027,647 | 20,311,651 | 18,158,665 |
| Rents and Leases | 1,126 | - | - | 1,126 | 1,894 |
| Interest, Premiums and Discounts | 276,258 | 2,769 | 184,189 | 463,216 | 607,343 |
| Sale of Commodities | 44,580 | 15,009 | 25,224 | 84,813 | 69,739 |
| Sale of Services | 1,018,164 | 43,149 | 248,583 | 1,309,896 | 1,354,926 |
| Assessments | - | - | 13,335,384 | 13,335,384 | 11,652,341 |
| Grants from Other Agencies | 184,694 | 516,624 | 1,348,720 | 2,050,038 | 1,696,970 |
| Miscellaneous | 256,143 | 28,630 | 409,583 | 694,356 | 993,524 |
| Total Revenue | 116,810,253 | 4,118,151 | 167,598,435 | 288,526,839 | 285,738,480 |
| OTHER FINANCING SOURCES: | | | | | |
| Transfer from Governmental Funds | 1,115,856 | 34,774 | 58,561,738 | 59,712,368 | 55,596,299 |
| Proceeds from Issuance of Bonds | 35,000,000 | - | - | 35,000,000 | - |
| Prior Year Refunds of Revenue | - | - | - | - | 5,950 |
| Miscellaneous | - | - | - | - | 1,128,474 |
| Total Revenues and Other Sources | 152,926,109 | 4,152,925 | 226,160,173 | 383,239,207 | 342,469,203 |
| EXPENDITURES: | | | | | |
| General Government | - | - | 15,090,966 | 15,090,966 | 17,202,125 |
| Administration of Justice & Public Protection | - | - | 34,519 | 34,519 | 63,468 |
| Resource Protection and Development | - | 4,163,906 | 1,618,169 | 5,782,075 | 5,261,392 |
| Transportation | 76,397,667 | - | 4,980,050 | 81,377,717 | 78,949,018 |
| Health and Social Services | - | - | 157,044,227 | 157,044,227 | 145,481,937 |
| Education | - | - | 39,393,354 | 39,393,354 | 31,656,756 |
| Debt Service | 6,578,121 | - | 7,373,243 | 13,951,364 | 13,800,558 |
| Capital Outlays | 52,770,402 | 98,502 | 1,430,489 | 54,299,393 | 63,543,436 |
| Total Expenditures | 135,746,190 | 4,262,408 | 226,965,017 | 366,973,615 | 355,958,690 |
| OTHER USES: | | | | | |
| Transfer to Governmental Funds | 308,424 | 9,200 | 2,000,177 | 2,317,801 | 5,132,372 |
| Miscellaneous | 46,404 | - | - | 46,404 | - |
| Total Expenditures and Other Uses | 136,101,018 | 4,271,608 | 228,965,194 | 369,337,820 | 361,091,062 |
| Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses | 16,825,091 | ( 118,683) | ( 2,805,021) | 13,901,387 | ( 18,621,859) |
| Fund Equity, End of Year | $ 18,150,126 | $ 268,307 | $ 6,234,804 | $ 24,653,237 | $ 10,751,850 |

EXHIBIT VII

## STATE OF NEW HAMPSHIRE
## COMBINING BALANCE SHEET - PROPRIETARY FUNDS
## JUNE 30, 1981

| | Liquor Commission | Sweepstakes Commission | Totals June 30, 1981 | Totals June 30, 1980 |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Temporary Investments | $ - | $ 2,991,713 | $ 2,991,713 | $ 4,623,685 |
| Cash - Other | 2,732,417 | 323,473 | 3,055,890 | 2,919,198 |
| Accounts Receivable | 1,078,651 | 156,766 | 1,235,417 | 1,187,336 |
| Inventories | 20,749,603 | 121,015 | 20,870,618 | 16,950,788 |
| Land | 1,109,346 | - | 1,109,346 | 857,534 |
| Buildings | 4,058,036 | - | 4,058,036 | 3,943,897 |
| Leasehold Improvements | 248,751 | - | 248,751 | 219,472 |
| Equipment | 3,584,696 | 163,987 | 3,748,683 | 2,458,506 |
| Less: Allowance for Depreciation & Amortization | ( 2,093,882) | ( 108,032) | ( 2,201,914) | ( 2,281,036) |
| Construction In Progress | 53,222 | - | 53,222 | - |
| Total Assets | $ 31,520,840 | $ 3,648,922 | $ 35,169,762 | $ 30,879,380 |
| **LIABILITIES AND FUND EQUITY** | | | | |
| LIABILITIES: | | | | |
| Accounts Payable | $ 8,379,172 | $ 209,282 | $ 8,588,454 | $ 7,926,733 |
| Deferred Revenue | 785,247 | 443,228 | 1,228,475 | 1,202,031 |
| Accrued Payroll | 392,870 | 37,552 | 430,422 | 376,989 |
| Accrued Pension | 34,405 | 6,631 | 41,036 | 32,343 |
| Other Liabilities | - | 104,180 | 104,180 | 50,000 |
| Due To Other Funds | 14,968,977 | - | 14,968,977 | 12,528,713 |
| Reserve for Distribution to Education | - | 2,848,049 | 2,848,049 | 3,618,658 |
| Total Liabilities | 24,560,671 | 3,648,922 | 28,209,593 | 25,735,467 |
| FUND EQUITY: | | | | |
| Contributions From Other Funds | 9,216,780 | - | 9,216,780 | 6,853,741 |
| Contributions To Other Funds | ( 275,164) | - | ( 275,164) | ( 275,164) |
| Retained Earnings (Deficit) | ( 1,981,447) | - | ( 1,981,447) | ( 1,434,664) |
| Total Fund Equity | 6,960,169 | - | 6,960,169 | 5,143,913 |
| Total Liabilities and Fund Equity | $ 31,520,840 | $ 3,648,922 | $ 35,169,762 | $ 30,879,380 |

EXHIBIT VIII

### STATE OF NEW HAMPSHIRE
### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
### ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
### FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | Proprietary Fund Types | | Fiduciary Fund Types | Total (Memorandum Only) | |
|---|---|---|---|---|---|
| | Liquor Commission | Sweepstakes Commission | Non Expendable Trust | June 30, 1981 | June 30, 1980 |
| Revenues: | | | | | |
| Sales | $ 142,124,418 | $ 11,797,473 | $ | $ 153,921,891 | $ 144,741,447 |
| Forwarded in Legislative Funds | ( 5,332) | | | ( 5,332) | ( 4,126) |
| Total Revenues | 142,119,086 | 11,797,473 | | 153,916,559 | 144,737,321 |
| Prizes | | 6,582,746 | | 6,582,746 | 5,668,183 |
| Cost of Goods Sold | 101,541,022 | | | 101,541,022 | 96,012,028 |
| Gross Profit | 40,578,064 | 5,214,727 | | 45,792,791 | 43,057,110 |
| Other Operating Revenues: | | | | | |
| Investment Income | | | 102,365 | 102,365 | 94,621 |
| Deposits | | | 318,834 | 318,834 | 143,810 |
| Other | | | 5,877 | 5,877 | 8,980 |
| Total Operating Revenue | 40,578,064 | 5,214,727 | 427,076 | 46,219,867 | 43,304,521 |
| Operating Expenses: | | | | | |
| Personnel Services | 7,495,921 | 695,213 | | 8,191,134 | 7,493,440 |
| Supplies and Materials | 317,289 | 458,377 | | 775,666 | 853,794 |
| Communications | 100,587 | 50,204 | | 150,791 | 149,783 |
| Travel | 68,310 | 90,077 | | 158,387 | 154,800 |
| Transportation | 1,047,797 | | | 1,047,797 | 1,004,440 |
| Printing and Binding | 96,343 | | | 96,343 | 49,268 |
| Advertising | 65,342 | 173,963 | | 239,305 | 348,176 |
| Commissions | | 443,211 | | 443,211 | 396,545 |
| Heat, Light and Power | 360,670 | 1,858 | | 362,528 | 295,029 |
| Rent | 773,037 | 115,339 | | 888,376 | 794,126 |
| Repairs and Alterations | 144,371 | 4,622 | | 148,993 | 106,490 |
| Miscellaneous | 53,547 | 403,624 | 367 | 457,538 | 457,176 |
| Grants and Subsidies | 1,091,621 | 105,521 | | 1,197,142 | 1,107,129 |
| Capital Outlays | 9,949 | 21,355 | | 31,304 | 140,446 |
| Depreciation | 458,016 | 22,935 | | 480,951 | 339,961 |
| Loss on Disposal of Fixed Assets | 88,767 | | | 88,767 | |
| Distributions | | | 186,954 | 186,954 | 159,110 |
| Refund of Deposits | | | 219,195 | 219,195 | 149,694 |
| Total Operating Expenses | 12,171,567 | 2,586,299 | 406,516 | 15,164,382 | 13,999,407 |
| Operating Income | 28,406,497 | 2,628,428 | 20,560 | 31,055,485 | 29,305,114 |
| Other Income | | | | | |
| Licenses | 978,672 | | | 978,672 | 948,187 |
| Beer Taxes | 4,739,455 | | | 4,739,455 | 4,519,453 |
| Miscellaneous | 214,258 | 386,168 | | 600,426 | 583,703 |
| Total Other Income | 5,932,385 | 386,168 | - | 6,318,553 | 6,051,343 |
| Income Before Distribution and Transfers | 34,338,882 | 3,014,596 | 20,560 | 37,374,038 | 35,356,457 |
| Other Expenses | | | | | |
| Distribution to Education | | 3,014,596 | | 3,014,596 | 3,670,969 |
| Income Before Transfers | 34,338,882 | - | 20,560 | 34,359,442 | 31,685,488 |
| Transfer to General Fund | 34,885,665 | | | 34,885,665 | 32,152,930 |
| Net Income (Loss) | ( 546,783) | | 20,560 | ( 526,223) | ( 467,442) |
| Retained Earnings (Deficit)/Fund Balance --Beginning of Year | ( 1,434,664) | | 2,054,224 | 619,560 | 1,087,002 |
| Retained Earnings (Deficit)/Fund Balance --End of Year | $( 1,981,447) | $ - | $ 2,074,784 | $ 93,337 | $ 619,560 |

EXHIBIT IX

### STATE OF NEW HAMPSHIRE
### COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
### ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
### FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | Proprietary Fund Types | | Fiduciary Fund Types | Total (Memorandum Only) | |
|---|---|---|---|---|---|
| | Liquor Commission | Sweepstakes Commission | Non Expendable Trust Funds | June 30, 1981 | June 30, 1980 |
| SOURCE OF FUNDS | | | | | |
| OPERATIONS: | | | | | |
| Net Income Before Transfers and Distribution to Education | $ 34,338,882 | $ 3,014,596 | $ 20,560 | $ 37,374,038 | $ 35,356,457 |
| Items not requiring the use of working capital: Depreciation | 458,016 | 22,935 | - | 480,951 | 339,961 |
| Total Financial Resources from Operations | 34,796,898 | 3,037,531 | 20,560 | 37,854,989 | 35,696,418 |
| Decrease (Increase) in Working Capital | - | 772,103 | ( 20,560) | 751,543 | ( 11,422) |
| Contributions from Other Funds | 2,363,039 | - | - | 2,363,039 | 1,026,946 |
| Net Book Value of Fixed Asset Disposals | 88,767 | 3,150 | - | 91,917 | - |
| Total Source of Funds | $ 37,248,704 | $ 3,812,784 | $ - | $ 41,061,488 | $ 36,711,942 |
| USES OF FUNDS | | | | | |
| Additions to Fixed Assets | $ 2,363,039 | $ 27,579 | $ - | $ 2,390,618 | $ 1,038,462 |
| Transfers to General Fund | 34,885,665 | | - | 34,885,665 | 32,152,930 |
| Distribution to Education | - | 3,785,205 | - | 3,785,205 | 3,520,550 |
| Total Uses of Funds | $ 37,248,704 | $ 3,812,784 | $ - | $ 41,061,488 | $ 36,711,942 |
| CHANGES IN COMPONENTS OF WORKING CAPITAL | | | | | |
| Current Assets: | | | | | |
| Cash and/or Investments | $( 1,073,028) | $( 558,944) | $ 17,554 | $( 1,614,418) | $( 2,168,877) |
| Cash Other | 211,634 | ( 74,942) | - | 136,692 | 527,546 |
| Accounts Receivable | 90,576 | ( 42,495) | 76 | 48,157 | 263,499 |
| Inventories | 4,117,476 | ( 197,646) | - | 3,919,830 | 605,555 |
| Total Current Assets | 3,346,658 | ( 874,027) | 17,630 | 2,490,261 | ( 772,277) |
| Current Liabilities: | | | | | |
| Accounts Payable and Accruals | 906,393 | ( 101,924) | ( 2,930) | 801,539 | ( 996,195) |
| Due to Other Funds | 2,440,265 | - | - | 2,440,265 | 212,496 |
| Total Current Liabilities | 3,346,658 | ( 101,924) | ( 2,930) | 3,241,804 | ( 783,699) |
| Increase (Decrease) in Working Capital | $ - | $( 772,103) | $ 20,560 | $( 751,543) | $ 11,422 |

EXHIBIT X

## STATE OF NEW HAMPSHIRE
## COMBINING BALANCE SHEET - FIDUCIARY FUND TYPE
## TRUST AND AGENCY FUNDS
## JUNE 30, 1981

|  | N.H. Retirement System | OASDI Wage Contribution Fund | Social Security Tax Withhold.Acct. | Federal Income Tax Withholding | All Other Trust & Agency Funds | Totals |  |
|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  | June 30, 1981 | June 30, 1980 |
| ASSETS |  |  |  |  |  |  |  |
| Cash and/or Investments | $ 1,058,320 | $ 228,587 | $ 778,327 | $ 869,295 | $ 1,621,562 | $ 4,556,091 | $ 7,515,484 |
| Due From Other Funds | - | - | - | - | 473,937 | 473,937 | 473,861 |
| Total Assets | $ 1,058,320 | $ 228,587 | $ 778,327 | $ 869,295 | $ 2,095,499 | $ 5,030,028 | $ 7,989,345 |
| LIABILITIES AND FUND EQUITY |  |  |  |  |  |  |  |
| FUND EQUITY: |  |  |  |  |  |  |  |
| Fund Balance: |  |  |  |  |  |  |  |
| Designated Reserve- Member/Employer Contributions | $ 1,058,320 | $ - | $ - | $ - | $ - | $ 1,058,320 | $ 1,954,707 |
| Due to Other Taxing Units | - | 228,587 | 778,327 | 869,295 | 20,715 | 1,896,924 | 3,980,414 |
| Trust Fund Balance | - | - | - | - | 2,074,784 | 2,074,784 | 2,054,224 |
| Total Liabilities and Fund Equity | $ 1,058,320 | $ 228,587 | $ 778,327 | $ 869,295 | $ 2,095,499 | $ 5,030,028 | $ 7,989,345 |

EXHIBIT XI

## STATE OF NEW HAMPSHIRE
## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
## FIDUCIARY FUND TYPES - ALL TRUST FUNDS
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | N. H. Retirement System | OASDI Wage Contribution Fund | Social Security Tax Withhold.Acct. | Federal Income Tax Withholding | All Other Trust Fund | Total For the Year Ended June 30, 1981 | Total For the Year Ended June 30, 1980 |
|---|---|---|---|---|---|---|---|
| Fund Balance, Beginning of Year | $ 1,954,707 | $ 521,519 | $ 2,596,365 | $ 838,885 | $ 2,077,869 | $ 7,989,345 | $ 5.995,467 |
| REVENUES: | | | | | | | |
| Contributions | 41,794,974 | 73,167,162 | - | - | 318,834 | 115,280,970 | 93,445,792 |
| Investment Income | 274,312 | 222,416 | 104,032 | - | 102,365 | 703,125 | 719,815 |
| Taxes, Bonds & Insurance Withheld | - | - | 18,803,502 | 24,045,726 | 264,207 | 43,113,435 | 36,745,116 |
| Other | - | - | - | - | 5,877 | 5,877 | 8,980 |
| Total Revenues | 42,069,286 | 73,389,578 | 18,907,534 | 24,045,726 | 691,283 | 159,103,407 | 130,919,703 |
| EXPENDITURES: | | | | | | | |
| Benefits & Refunds | 26,612,252 | - | - | - | 406,149 | 27,018,401 | 25,404,611 |
| Taxes, Bonds & Insurance-Remitted | - | 73,682,510 | 20,621,541 | 24,015,316 | 267,137 | 118,586,504 | 90,626,068 |
| Other | 643,758 | - | 104,031 | - | 367 | 748,156 | 755,885 |
| Total Expenditures | 27,256,010 | 73,682,510 | 20,725,572 | 24,015,316 | 673,653 | 146,353,061 | 116,786,564 |
| OTHER DECREASES: | | | | | | | |
| Transfer | 15,709,663 | - | - | - | - | 15,709,663 | 12,139,261 |
| Total Expenditures & Other Decreases | 42,965,673 | 73,682,510 | 20,725,572 | 24,015,316 | 673,653 | 162,062,724 | 128,925,825 |
| Net Increase (Decrease) in Fund Balances for the Year | ( 896,387) | ( 292,932) | ( 1,818,038) | 30,410 | 17,630 | ( 2,959,317) | 1,993,878 |
| Fund Balance, End of Year | $ 1,058,320 | $ 228,587 | $ 778,327 | $ 869,295 | $ 2,095,499 | $ 5,030,028 | $ 7,989,345 |

STATE OF NEW HAMPSHIRE

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
## FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
June 30, 1981

| | Balance July 1, 1980 | Additions | Deductions | Balance June 30, 1981 |
|---|---|---|---|---|
| NEW HAMPSHIRE RETIREMENT SYSTEM | | | | |
| ASSETS | | | | |
| Cash | $( 866,293) | $ 42,069,286 | $ 42,744,673 | $( 1,541,680) |
| Certificate of Deposit | 2,821,000 | - | 221,000 | 2,600,000 |
| Total Assets | $ 1,954,707 | $ 42,069,286 | $ 42,965,673 | $ 1,058,320 |
| LIABILITIES | | | | |
| Reserve for member contributions | $ 1,954,707 | $ 42,069,286 | $ 42,965,673 | $ 1,058,320 |
| WITHHOLDING TAX ACCOUNT | | | | |
| ASSETS | | | | |
| Cash | $ 838,885 | $ 24,045,726 | $ 24,015,316 | $ 869,295 |
| LIABILITIES | | | | |
| Due to other taxing units | $ 838,885 | $ 24,045,726 | $ 24,015,316 | $ 869,295 |
| SOCIAL SECURITY TAX WITHHOLDING ACCOUNT | | | | |
| ASSETS | | | | |
| Cash | $ 1,096,365 | $ 19,982,534 | $ 20,725,572 | $ 353,327 |
| Certificate of Deposit | 1,500,000 | - | 1,075,000 | 425,000 |
| Total Assets | $ 2,596,365 | $ 19,982,534 | $ 21,800,572 | $ 778,327 |
| LIABILITIES | | | | |
| Due to other taxing units | $ 2,596,365 | $ 19,982,534 | $ 21,800,572 | $ 778,327 |

EXHIBIT XII

| | Balance July 1, 1980 | Additions | Deductions | Balance June 30, 1981 |
|---|---|---|---|---|
| OASDI WAGE CONTRIBUTION FUND | | | | |
| ASSETS | | | | |
| Cash | $ 221,519 | $ 73,689,607 | $ 73,682,539 | $ 228,587 |
| Certificate of Deposit | 300,000 | - | 300,000 | - |
| Total Assets | $ 521,519 | $ 73,689,607 | $ 73,982,539 | $ 228,587 |
| LIABILITIES | | | | |
| Due to other taxing units | $ 521,519 | $ 73,689,607 | $ 73,982,539 | $ 228,587 |
| EMPLOYEES SUBSCRIPTIONS TO UNITED STATES SAVINGS BONDS | | | | |
| ASSETS | | | | |
| Cash | $ 23,645 | $ 264,207 | $ 267,137 | $ 20,715 |
| LIABILITIES | | | | |
| Due to other taxing units | $ 23,645 | $ 264,207 | $ 267,137 | $ 20,715 |
| TOTALS - ALL AGENCY FUNDS | | | | |
| ASSETS | | | | |
| Cash | $ 1,314,121 | $160,051,360 | $161,435,237 | $( 69,756) |
| Certificate of Deposit | 4,621,000 | - | 1,596,000 | 3,025,000 |
| Total Assets | $ 5,935,121 | $160,051,360 | $163,031,237 | $ 2,955,244 |
| LIABILITIES | | | | |
| Reserve for member contributions | $ 1,954,707 | $ 42,069,286 | $ 42,965,673 | $ 1,058,320 |
| Due to other taxing units | 3,980,414 | 117,982,074 | 120,065,564 | 1,896,924 |
| Total Liabilities | $ 5,935,121 | $160,051,360 | $163,031,237 | $ 2,955,244 |

This page intentionally left blank.

## INTRODUCTION TO BUDGET AND ACCOUNTING PROCEDURES

### A. Budget and Appropriation Process

Prior to each biennial legislative session all departments of the State are required to transmit to the State Comptroller estimates of their long-range expenditure requirements for capital improvements and estimates of their expenditure requirements for each fiscal year of the ensuing biennium for administration, operation and maintenance.

With respect to capital improvement estimates submitted by State departments, the Comptroller is directed by statute to prepare a summary capital improvement budget for the ensuing biennium. After any investigation deemed necessary by the Governor and preparation of schematic drawings and cost estimates by the Commissioner of Public Works and Highways, the capital budget is submitted to the Legislature with the regular operating budget.

In conjunction with the receipt of the operating budget estimates, the Comptroller prepares an estimate of the total revenue of the State for each fiscal year of the ensuing biennium in which the several items of revenue are listed and classified according to source, departments or programs producing said revenue and are compared with the revenue actually received during the last completed fiscal year and the fiscal year in progress. Upon receipt of all expenditure estimates and preparation of the revenue projections, the Comptroller prepares a tentative budget for the ensuing biennium which is transmitted to the Governor. Following public hearings on the tentative operating budget held by the Governor, the Governor-elect, if any, the Comptroller and the chairman of the House and Senate finance committees, the Governor prepares the final budget proposal, setting forth his financial program for the following two fiscal years, and submits such budget to the Legislature no later than February 15 of the year of the biennial legislative session.

By statute, the budget submitted by the Governor consists of three parts. Part I consists of the Governor's budget message setting forth, among other things, his program for meeting all expenditure needs of the government for the ensuing biennium, financial statements showing the condition of the Treasury at the end of the last completed fiscal year and the estimated condition of the Treasury at the end of the fiscal year in progress and the two fiscal years to which the budget relates, and a summary of appropriations recommended and revenues estimated to be received by the State during such fiscal years. If the estimated revenues of the State for the ensuing biennium as set forth in the budget on the basis of existing law, plus the estimated surplus,

A. Budget and Appropriation Process (Continued)

if any, for the fiscal years in progress, are less than the aggregate appropriations recommended for the ensuing biennium, the Governor is required to make recommendations to the Legislature in respect to the manner in which such deficit shall be met, whether by an increase in taxes, the imposition of new taxes, or otherwise. However, there is no constitutional or statutory requirement that the Governor propose or the Legislature adopt a budget without resort to borrowing. Part II of the Governor's budget proposal consists of his detailed recommendations, classified by department, for appropriations to meet the expenditure needs of the government. Part III of the budget includes draft appropriation bills for the appropriations made in the proposed budget.

Following enactment of the budget by the Legislature, the Governor may submit supplemental appropriation requests necessary to meet expenses on account of laws enacted subsequent to the general budget appropriation or as the Governor may otherwise deem in the public interest. If such additional appropriation requests require the raising of additional State revenue, the Governor must recommend sources for such funds.

### B. Financial Controls

Under the State Constitution, no moneys may be paid out of the State Treasury unless funds have been appropriated for the payment of bills of credit or the payment of principal and interest on bonds or notes issued by the State. In addition, the Governor with the advice and consent of the Council may approve warrants for payments based on prior existing statutes or for amounts equal to additional Federal monies received.

Financial control procedures in the State are maintained both by the executive and legislative departments. In addition to his duties described above with respect to the preparation of the biennial budget, the Comptroller, as Director of Budget and Control is directed by statute to conduct a continuous study of the State's financial operations, needs and resources and to install and operate a system of governmental cost accounting. In addition, the State Director of Accounts is directed to prescribe a uniform system of accounts for all State departments, to install and maintain a system of central State accounting records, to maintain a system of encumbrances accounting in order to control expenditures and commitments within budget appropriations, and to pre-audit all claims for warrants on the State Treasury to determine if such claims are proper and within appropriation limits. The State also maintains a system of central purchase and supply for all State departments other than for the University of New Hampshire and for bulk liquor purchases of the State Liquor Commission.

B. Financial Controls (Continued):

The State Director of Accounts is directed by statute to report monthly to each State agency and department on the total amount expended by such agency or department in the previous month and for the year to date and showing total encumbrances outstanding and appropriation balances then available. When it appears that a State department or agency is incurring expenditures, other than capital expenditures, at levels which will deplete its available appropriation prior to the close of the fiscal year, the Director of Accounts is required to report such fact to the Governor who, after investigation, may order the department head to reduce expenditures in proportion to the balance available and remaining time in the fiscal year.

Legislative financial controls involve the Advisory Budget Control Committee and the Office of the Legislative Budget Assistant. If it should be determined by the State Director of Accounts that during any three consecutive months there has occurred such a decline in State revenues as would, if continued, cause a serious deficit in the total state budget, the Director of Accounts must notify the Governor who, with the advice and consent of the legislative Advisory Budget Control Committee, may order reductions in rates of expenditures within all or any State departments so that such decline in revenue will not result in the incurrence of further State debt. Controls once established may be discontinued by the Governor and shall be discontinued if so voted by the Committee.

The Office of the Legislative Budget Assistant is responsible for the overall review and audit of the budgetary process on behalf of the Legislature. In addition to duties regarding budget preparation and involving revenue estimating and fiscal research, the Office is responsible for budget execution oversight through the maintenance and development of accounting systems for State departments in cooperation with the Comptroller and the Department of Centralized Data Processing and for post-audit budget review involving selected departmental audits conducted by the Office staff to determine that the financial operations of the department are properly conducted and that financial reports are fairly presented, to determine whether the department is managing and utilizing its resources in an economical and efficient manner, and to determine whether or not planned program results and benefits are being achieved.

## STATE OF NEW HAMPSHIRE
## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP - BUDGETARY BASIS
JUNE 30, 1981

EXHIBIT I

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPE | FIDUCIARY FUND TYPE | ACCOUNT GROUP | Total (Memorandum Only) | |
|---|---|---|---|---|---|---|---|---|---|
| ASSETS | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Trust & Agency | Long Term Debt | June 30, 1981 | June 30, 1980 |
| Cash and Temporary Investments | $( 11,032,516) | $ 14,427,165 | $ 8,380,558 | $ 7,279,984 | $ 2,991,713 | $ 1,407,267 | $ | $ 23,454,171 | $ 25,604,748 |
| Cash Other | 398,888 | | | | 2,831,063 | 2,627,144 | | 5,857,095 | 6,287,911 |
| Revolving Funds | 241,191 | 46,000 | | | 285,300 | | | 572,491 | 534,811 |
| Accounts Receivable (Net of Allowance for Uncollectibles) | 6,960,069 | 18,456,901 | | 122,254 | 773,549 | | | 26,312,773 | 30,073,169 |
| Federal Funds Obligated Not Currently Reimbursable | | 36,631,987 | | | | | | 36,631,987 | 25,426,069 |
| Taxes Receivable (Net of Allowance for Uncollectibles) | 7,689,635 | 6,511,385 | | | | | | 14,201,020 | 12,845,676 |
| Due From Other Funds | 16,020,190 | | | | | | | 16,020,190 | 22,866,084 |
| Inventories | 1,855,350 | 589,336 | | | 20,941,387 | | | 23,386,073 | 19,277,513 |
| Land | | | | | 1,109,346 | | | 1,109,346 | 857,534 |
| Buildings | | | | | 4,058,036 | | | 4,058,036 | 3,943,897 |
| Leasehold Improvements | | | | | 248,751 | | | 248,751 | 219,472 |
| Equipment | | | | | 3,748,683 | | | 3,748,683 | 2,458,507 |
| Less: Allowance for Depreciation & Amortization | | | | | ( 2,201,914) | | | ( 2,201,914) | ( 2,281,035) |
| Construction In Progress | | | | | 53,222 | | | 53,222 | - |
| Bonds Authorized and Unissued | | 39,300,473 | | 88,795,606 | | | | 128,096,079 | 182,105,936 |
| Amount Available for Payment of Bonds | | | | | | | 8,025,397 | 8,025,397 | 8,305,910 |
| Amount Available for Payment of Water Pollution Contracts | | | | | | | | - | 510,270 |
| Amount to be Provided for Payment of Water Pollution Contracts | | | | | | | 3,862,958 | 3,862,958 | 4,217,210 |
| Amount to be Provided for Payment of Bonds - Various | | | | | | | 277,355,043 | 277,355,043 | 209,964,090 |
| - U.N.H. | | | | | | | 28,549,560 | 28,549,560 | 27,520,000 |
| Total Assets | $ 22,132,807 | $ 115,963,247 | $ 8,380,558 | $ 96,197,844 | $ 34,839,136 | $ 4,034,411 | $ 317,792,958 | $ 599,340,961 | $ 580,737,772 |
| **LIABILITIES AND FUND EQUITY** | | | | | | | | | |
| LIABILITIES: | | | | | | | | | |
| Accounts Payable | $ 3,378,293 | $ 4,454,331 | $ | $ 663,112 | $ 8,251,924 | $ | $ | $ 16,747,660 | $ 6,177,807 |
| Taxes Due Towns | 22,632,056 | | | | | | | 22,632,056 | 22,554,897 |
| Due To Other Funds | | | | | 16,020,190 | | | 16,020,190 | 22,866,084 |
| Temporary Loans | 15,000,000 | | | 10,000,000 | | | | 25,000,000 | 35,675,000 |
| Prepaid Revenue | 387,980 | 114,837 | | | 443,228 | | | 946,045 | 1,318,628 |
| Other Liabilities | 1,326,167 | | | | 147,867 | | | 1,474,034 | 1,349,204 |
| Reserve for Member/Employer Contributions | | | | | | 1,058,320 | | 1,058,320 | 1,954,707 |
| Bonds Payable | | | | | | | 313,930,000 | 313,930,000 | 245,790,000 |
| Water Pollution Contracts Payable | | | | | | | 3,862,958 | 3,862,958 | 4,727,480 |
| Total Liabilities | 42,724,496 | 4,569,168 | | 10,663,112 | 24,863,209 | 1,058,320 | 317,792,958 | 401,671,263 | 342,413,807 |
| FUND EQUITY: | | | | | | | | | |
| Retained Earnings (Deficit) | | | | | ( 1,981,447) | | | ( 1,981,447) | ( 1,434,664) |
| Contributions from Other Funds | | | | | 9,216,780 | | | 9,216,780 | 6,853,742 |
| Contributions to Other Funds | | | | | ( 275,164) | | | ( 275,164) | ( 275,164) |
| Trust Fund Balance | | | | | | 2,976,091 | | 2,976,091 | 5,038,880 |
| Reserve for Encumbrances | 5,172,766 | 57,454,430 | | 13,506,420 | | | | 76,133,616 | 82,104,416 |
| Designated Reserve for Payment of Water Pollution Contracts | | | | | | | | - | 510,270 |
| Designated Reserve for Distribution to Education | | | | | 3,015,758 | | | 3,015,758 | 3,785,205 |
| Unexpended Balance of Appropriations | 4,873,096 | 46,149,949 | | 72,028,312 | | | | 123,051,357 | 107,430,168 |
| Unappropriated Surplus (Deficit) | ( 30,637,551) | 7,789,700 | 8,380,558 | | | | | ( 14,467,293) | 34,311,112 |
| Total Fund Equity (Deficit) | ( 20,591,689) | 111,394,079 | 8,380,558 | 85,534,927 | 9,975,927 | 2,976,091 | - | 197,669,698 | 238,323,965 |
| Total Liabilities and Fund Equity | $ 22,132,807 | $ 115,963,247 | $ 8,380,558 | $ 96,197,844 | $ 34,839,136 | $ 4,034,411 | $ 317,792,958 | $ 599,340,961 | $ 580,737,772 |

EXHIBIT II

### STATE OF NEW HAMPSHIRE
### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
### ALL GOVERNMENTAL AND PROPRIETARY FUND TYPES - BUDGETARY BASIS
### JUNE 30, 1981

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPE | Total (Memorandum Only) | |
|---|---|---|---|---|---|---|---|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | June 30, 1981 | June 30, 1980 |
| REVENUES: | | | | | | | |
| General Property Taxes | $ 7,826,042 | $ - | $ - | $ - | $ - | $ 7,826,042 | $ 7,975,316 |
| Special Taxes | 99,905,305 | 28,495 | 23,830 | - | - | 99,957,630 | 96,545,310 |
| Poll or Personal Taxes | 26,722,486 | - | - | - | - | 26,722,486 | 25,616,725 |
| Business License Taxes | 24,815,367 | 47,422,727 | - | - | 4,700,831 | 76,938,925 | 79,500,675 |
| Non-Business License Taxes | 1,615,435 | 25,278,802 | - | - | - | 26,894,237 | 25,970,232 |
| Fees | 6,778,881 | 2,669,895 | - | - | 1,011,513 | 10,460,289 | 9,384,141 |
| Fines, Penalties & Interest | 4,504,816 | 229,056 | - | - | - | 4,733,872 | 3,942,074 |
| Grants from Federal Government | 48,676,956 | 185,553,728 | - | 11,523,632 | - | 245,754,316 | 213,766,760 |
| Grants from Private & Local Sources | 1,745,820 | 19,120,199 | - | 160,398 | - | 21,026,417 | 20,465,701 |
| Rents & Leases | 2,493,678 | 1,126 | 12,750 | - | - | 2,507,554 | 2,354,120 |
| Interest, Premiums & Discounts | 2,532,908 | 463,216 | 284,764 | - | - | 3,280,888 | 3,263,325 |
| Sale of Commodities | 3,010,022 | 84,813 | - | - | - | 3,094,835 | 2,878,409 |
| Sale of Services | 23,233,246 | 1,309,896 | - | - | - | 24,543,142 | 23,893,382 |
| Assessments | 3,786,863 | 13,335,384 | - | - | - | 17,122,247 | 15,601,802 |
| Grants from Other Agencies | 18,194,135 | 2,084,039 | - | - | - | 20,278,174 | 18,317,399 |
| Public Service Enterprises | - | - | - | - | 51,302,105 | 51,302,105 | 48,918,709 |
| Miscellaneous | 9,246,652 | 694,356 | 91,860 | - | 463,524 | 10,496,392 | 13,965,276 |
| Total Revenue | 285,088,612 | 298,275,732 | 413,204 | 11,684,030 | 57,477,973 | 652,939,551 | 612,359,356 |
| OTHER FINANCING SOURCES: | | | | | | | |
| Transfers | 36,181,100 | 59,341,894 | 976,908 | 1,075,554 | 2,363,038 | 99,938,494 | 92,466,862 |
| Bonds Authorized & Unissued | - | 17,208,230 | - | 16,031,912 | - | 33,240,142 | 75,536,243 |
| Miscellaneous | 304,239 | - | - | - | - | 304,239 | 1,720,511 |
| Total Revenues and Other Sources | 321,573,951 | 374,825,856 | 1,390,112 | 28,791,496 | 59,841,011 | 786,422,426 | 782,082.972 |
| EXPENDITURES: | | | | | | | |
| General Government | 87,840,639 | 15,142,574 | - | 1,394,852 | - | 104,378,065 | 96,467,050 |
| Administration of Justice & Public Protection | 44,855,115 | 34,519 | - | 2,077,266 | 20,198,387 | 67,165,287 | 60,695,014 |
| Resource Protection & Development | 22,088,129 | 5,769,338 | - | 6,810,482 | - | 34,667,949 | 43,153,290 |
| Transportation | 3,255,697 | 81,287,143 | - | 363,204 | - | 84,906,044 | 81,997,801 |
| Health and Social Services | 65,260,838 | 154,558,058 | - | 747,637 | - | 220,566,533 | 193,363,321 |
| Education | 59,322,964 | 39,343,472 | - | 10,237,508 | - | 108,903,944 | 102,668,705 |
| Debt Service | 22,168,667 | 13,430,283 | 783,346 | - | - | 36,382,296 | 33,274,570 |
| Capital Outlays | 1,990,681 | 55,964,059 | - | 7,551,969 | 93,572 | 65,600,281 | 71,325,809 |
| Total Expenditures | 306,782,730 | 365,529,446 | 783,346 | 29,182,918 | 20,291,959 | 722,570,399 | 682,945,560 |
| OTHER USES: | | | | | | | |
| Transfers | 60,010,007 | 2,885,286 | 850,699 | 195,269 | 34,717,039 | 98,658,300 | 91,907,898 |
| Distribution to Education | - | - | - | - | 3,785,205 | 3,785,205 | 3,520,550 |
| Total Expenditures and Other Uses | 366,792,737 | 368,414,732 | 1,634,045 | 29,378,187 | 58,794,203 | 825,013,904 | 778,374,008 |
| Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses | ( 45,218,786) | 6,411,124 | ( 243,933) | ( 586,691) | 1,046,808 | ( 38,591,478) | 3,708,964 |
| FUND BALANCE - July 1, | 24,627,097 | 104,982,955 | 8,624,491 | 86,121,423 | 8,929,119 | 233,285,085 | 229,576,121 |
| FUND BALANCE - June 30, | $( 20,591,689) | $ 111,394,079 | $ 8,380,558 | $ 85,534,732 | $ 9,975,927 | $ 194,693,607 | $ 233,285,085 |

This page intentionally left blank.

EXHIBIT A-1

# STATE OF NEW HAMPSHIRE
## GENERAL FUND
## BALANCE SHEET
## JUNE 30, 1981

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| **ASSETS** | | |
| Cash and Temporary Investments | $( 11,032,516) | $ 8,216,040 |
| Cash - Other | 398,888 | 798,115 |
| Revolving Funds | 241,191 | 203,611 |
| Accounts Receivable (Net of Allowance for Uncollectibles) | 14,649,704 | 18,633,011 |
| Due From Other Funds | 16,020,190 | 22,866,084 |
| Inventories | 1,855,350 | 1,879,490 |
| Total Assets | $ 22,132,807 | $ 52,596,351 |
| **LIABILITIES AND FUND EQUITY** | | |
| LIABILITIES: | | |
| Accounts Payable | $ 3,378,293 | $ 3,473,754 |
| Taxes Due Towns | 22,632,056 | 22,554,897 |
| Temporary Loans | 15,000,000 | ............ |
| Prepaid Revenue | 387,980 | 661,728 |
| Other Liabilities | 1,326,167 | 1,278,875 |
| Total Liabilities | 42,724,496 | 27,969,254 |
| FUND EQUITY: | | |
| Fund Balance: | | |
| Reserve for Encumbrances | 5,172,766 | 4,473,393 |
| Designated Reserve for Payment of Water Pollution Contracts | ............ | 510,270 |
| Unexpended Balance of Appropriation | 4,873,096 | 10,000,062 |
| Unappropriated Surplus (Deficit) | ( 30,637,551) | 9,643,372 |
| Total Fund Equity | ( 20,591,689) | 24,627,097 |
| Total Liabilities and Fund Equity | $ 22,132,807 | $ 52,596,351 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-2

## STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

| | Fiscal Year Ended June 30 | |
|---|---|---|
| | 1981 | 1980 |
| REVENUES: | | |
| General Property Taxes | $ 7,826,042 | $ 7,975,316 |
| Special Taxes | 99,905,305 | 96,234,089 |
| Poll or Personal Taxes | 26,722,486 | 25,616,725 |
| Business License Taxes | 24,815,367 | 27,002,507 |
| Non-Business License Taxes | 1,615,435 | 1,536,730 |
| Fees | 6,778,881 | 6,345,166 |
| Fines, Penalties & Interest | 4,504,816 | 3,635,658 |
| Grants from Federal Government | 48,676,956 | 41,557,905 |
| Grants from Private & Local Sources | 1,745,820 | 1,579,098 |
| Rents and Leases | 2,493,678 | 2,343,557 |
| Interest, Premiums and Discounts | 2,532,908 | 1,898,831 |
| Sale of Commodities | 3,010,022 | 2,808,670 |
| Sale of Services | 23,233,246 | 22,538,456 |
| Assessments | 3,786,863 | 3,949,461 |
| Grants from Other Agencies | 18,194,135 | 16,626,595 |
| Miscellaneous | 9,246,652 | 12,336,357 |
| Total Revenue | 285,088,612 | 273,985,121 |
| OTHER FINANCING SOURCES: | | |
| Transfers from Highway | 236,323 | 250,229 |
| Transfers from Fish & Game | 9,200 | 10,564 |
| Transfers from Special | 1,023,269 | 1,157,163 |
| Transfers from Capital | 195,269 | 373,756 |
| Transfers from Eastern N.H. Turnpike | ............. | 4,549 |
| Transfers from Central N.H. Turnpike | ............. | 3,347 |
| Transfers from Enterprise Fund | 34,717,039 | 32,180,397 |
| Miscellaneous | 304,239 | 586,085 |
| Total Revenues and Other Sources | 321,573,951 | 308,551,211 |
| EXPENDITURES: | | |
| General Government | 87,840,639 | 78,108,965 |
| Administration of Justice & Public Protection | 44,855,115 | 40,815,848 |
| Resources Protection and Development | 22,088,129 | 20,574,484 |
| Transportation | 3,255,697 | 2,721,377 |
| Health and Social Services | 65,260,838 | 53,088,603 |
| Education | 59,322,964 | 55,810,086 |
| Debt Service | 22,168,667 | 19,379,772 |
| Capital Outlays | 1,990,681 | 3,282,363 |
| Total Expenditures | 306,782,730 | 273,781,498 |
| OTHER USES: | | |
| Transfers to Highway | 1,115,856 | 784,065 |
| Transfers to Fish & Game | ............. | 3,039 |
| Transfers to Special | 57,403,721 | 51,451,367 |
| Transfers to Capital | 975,071 | 2,815,644 |
| Transfers to Long-Term Debt | 510,270 | 467,981 |
| Transfers to Enterprise | 5,089 | ............. |
| Total Expenditures and Other Sources | 366,792,737 | 329,303,594 |
| Excess of Expenditures and Other Uses (Over) Revenues and Other Sources | ( 45,218,786) | ( 20,752,383) |
| Fund Balance - July 1 | 24,627,097 | 45,379,480 |
| Fund Balance - June 30 | $( 20,591,689) | $ 24,627,097 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| PERSONNEL SERVICES | | | |
| Permanent Employees | $ 71,746,441 | $ 66,052,061 | $ 5,694,380 |
| Temporary Employees | 12,567,588 | 10,481,898 | 2,085,690 |
| Professional Fees & Per Diem | 4,311,449 | 3,927,724 | 383,725 |
| Overtime | 2,253,380 | 1,966,807 | 286,573 |
| Other Personnel Services | 1,262,293 | 1,101,443 | 160,850 |
| Longevity Payments - Permanent | 530,496 | ............ | 530,496 |
| Longevity Payments - Temporary | 5,100 | ............ | 5,100 |
| Total | 92,676,747 | 83,529,933 | 9,146,814 |
| SUPPLIES AND MATERIALS | | | |
| Supplies (Consumable) | 3,005,906 | 3,085,405 | ( 79,499) |
| Publications | 321,891 | 301,943 | 19,948 |
| Drugs & Medicine | 418,636 | 441,295 | ( 22,659) |
| Materials - Manufacturing | 357,560 | 180,388 | 177,172 |
| Fuel (Non-Vehicular) | 4,490,674 | 3,333,404 | 1,157,270 |
| Stock-In-Trade | 475,515 | 598,794 | ( 123,279) |
| Highway Materials | 226 | 5,450 | ( 5,224) |
| Total Supplies & Materials | 9,070,408 | 7,946,679 | 1,123,729 |
| SUBSISTENCE & SUPPORT OF PERSONS | | | |
| Food (Human Consumption) | 4,409,578 | 3,344,709 | 1,064,869 |
| Clothing | 299,251 | 295,890 | 3,361 |
| Support of Persons | 568,216 | 513,046 | 55,170 |
| Total Subsistence & Support of Persons | 5,277,045 | 4,153,645 | 1,123,400 |
| COMMUNICATIONS SERVICE | | | |
| Telephone & Telegraph | 1,481,503 | 1,354,565 | 126,938 |
| Postage | 1,262,737 | 1,235,628 | 27,109 |
| Total Communications Service | 2,744,240 | 2,590,193 | 154,047 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **TRAVEL EXPENSE** | | | |
| In-State Travel | | | |
| Common Carriers | $ 5,347 | $ 4,289 | $ 1,058 |
| Per Diem in Lieu of Expenses | 840 | ............ | 840 |
| Meals | 139,196 | 142,960 | ( 3,764) |
| Hotel | 89,151 | 95,954 | ( 6,803) |
| Mileage, Privately Owned | 1,408,355 | 816,102 | 592,253 |
| Operation - State Cars | 1,101,873 | 1,110,873 | ( 9,000) |
| Travel - Non-employees | 91,345 | 67,044 | 24,301 |
| Miscellaneous | 65,118 | 53,254 | 11,864 |
| Meals Taxable | 10,197 | 14,667 | ( 4,470) |
| Out-of-State Travel | | | |
| Common Carriers | 171,127 | 188,319 | ( 17,192) |
| Per Diem in Lieu of Expenses | 21,135 | 50,643 | ( 29,508) |
| Meals | 38,964 | 43,732 | ( 4,768) |
| Hotel | 117,676 | 121,092 | ( 3,416) |
| Mileage - Private Cars | 44,447 | 47,873 | ( 3,426) |
| Operation State Cars | 4,813 | 2,424 | 2,389 |
| Travel - Non-employees | 21,455 | 13,046 | 8,409 |
| Miscellaneous | 67,494 | 77,772 | ( 10,278) |
| Meals Taxable | 2,147 | 857 | 1,290 |
| Total Travel Expense | 3,400,680 | 2,850,901 | 549,779 |
| **TRANSPORTATION** | 52,153 | 98,969 | ( 46,816) |
| **PRINTING AND BINDING** | | | |
| Printing and Binding | 994,817 | 797,863 | 196,954 |
| Duplicating Supplies | 73,241 | 47,995 | 25,246 |
| Total Printing and Binding | 1,068,058 | 845,858 | 222,200 |

STATE OF NEW HAMPSHIRE

EXHIBIT A-3

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| ADVERTISING | $ 429,774 | $ 455,207 | $( 25,433) |
| HEAT, LIGHT AND POWER | 2,942,428 | 2,276,166 | 666,262 |
| RENTS & RENTALS | 4,606,827 | 3,836,934 | 769,893 |
| REPAIRS AND ALTERATIONS | | | |
| Contract Repairs - Equipment | 963,341 | 899,532 | 63,809 |
| Repairs (Building & Grounds) | 149,462 | 413,454 | ( 263,992) |
| Other Repairs | 398,413 | 808,358 | ( 409,945) |
| Maintenance Supplies - Equipment | 94,115 | 93,361 | 754 |
| Maintenance Supplies - Building & Grounds | 181,629 | 216,792 | ( 35,163) |
| Total Repairs & Alterations | 1,786,960 | 2,431,497 | ( 644,537) |
| MOTOR VEHICLE UPKEEP | 374,728 | 299,780 | 74,948 |
| CONTRACT EARNINGS | 432,901 | 431,005 | 1,896 |
| MISCELLANEOUS | | | |
| Insurance and Bond Premium | 114,933 | 148,742 | ( 33,809) |
| Membership Fees | 123,261 | 117,604 | 5,657 |
| Miscellaneous | 8,716,048 | 18,485,070 | ( 9,769,022) |
| Indirect Costs | 2,789,956 | 2,850,884 | ( 60,928) |
| Total Miscellaneous | 11,744,198 | 21,602,300 | ( 9,858,102) |
| GRANTS AND SUBSIDIES | | | |
| Grants (Welfare Only) | 240,500 | 225,000 | 15,500 |
| Medical (Welfare Only) | 30,095 | ............ | 30,095 |
| Non-Medical (Welfare) | 1,272 | ............ | 1,272 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS AND SUBSIDIES (Cont.)** | | | |
| Pension/Accident Payment | $ 6,544,492 | $ 6,542,920 | $ 1,572 |
| Interagency Grants | 30,015,854 | 27,875,692 | 2,140,162 |
| FICA | 4,304,293 | 3,687,894 | 616,399 |
| Blue Cross | 4,360,740 | 3,598,847 | 761,893 |
| United Life | 84,364 | 118,087 | ( 33,723) |
| New Employees Retirement | 1,798,944 | 1,710,707 | 88,237 |
| Old Employees Retirement | ............ | 174 | ( 174) |
| New Police Retirement | 636,839 | 589,859 | 46,980 |
| FICA - Temporary | 632,575 | 540,187 | 92,388 |
| Blue Cross - Temporary | 288,151 | 245,775 | 42,376 |
| United Life - Temporary | 3,161 | 2,843 | 318 |
| New Retirement - Temporary | 155,743 | 132,955 | 22,788 |
| New Police Retirement - Temporary | 13,922 | 13,507 | 415 |
| Refunds | 610,507 | 611,274 | ( 767) |
| Refunds of Taxes and Fees | 552,892 | 303,950 | 248,942 |
| Awards and Indemnities | 43,396 | 30,798 | 12,598 |
| Damages to Private Property | 1,546 | 3,436 | ( 1,890) |
| Damages - Personal Injury | 29,038 | ............ | 29,038 |
| Awards or Indemnities | 7,240 | 12,425 | ( 5,185) |
| Grants | 95,660,671 | 71,523,966 | 24,136,705 |
| Total Grants and Subsidies | 146,016,235 | 117,770,296 | 28,245,939 |
| **DEBT SERVICE** | | | |
| Principal | 11,583,796 | 10,580,000 | 1,003,796 |
| Interest | 10,584,871 | 8,799,772 | 1,785,099 |
| Total Debt Service | 22,168,667 | 19,379,772 | 2,788,895 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **CAPITAL OUTLAYS** | | | |
| Motor Vehicles. . . . . . . . . . . . . . . . . . . . . | $ 518,166 | $ 1,030,660 | $( 512,494) |
| Office Equipment and Furnishings. . . . . . . . . . . | 680,861 | 828,170 | ( 147,309) |
| Educational Equipment . . . . . . . . . . . . . . . . | 134,246 | 235,475 | ( 101,229) |
| Farm Implements and Equipment . . . . . . . . . . . . | 3,684 | 8,773 | ( 5,089) |
| Construction Repair Equipment . . . . . . . . . . . . | 23,206 | 5,703 | 17,503 |
| Institutional Equipment . . . . . . . . . . . . . . . | 103,143 | 62,518 | 40,625 |
| Engineering Instruction & Equipment . . . . . . . . . | 1,552 | 3,147 | ( 1,595) |
| Highway Contract Payments . . . . . . . . . . . . . . | 16,223 | 17,180 | ( 957) |
| Miscellaneous Equipment . . . . . . . . . . . . . . . | 73,580 | 262,902 | ( 189,322) |
| Replacement - Motor Vehicles. . . . . . . . . . . . . | 88,855 | 214,684 | ( 125,829) |
| Replacement - Office Equipment. . . . . . . . . . . . | 9,474 | 35,213 | ( 25,739) |
| Replacement - Other Equipment . . . . . . . . . . . . | 3,596 | 4,596 | ( 1,000) |
| Replacement - Farm Equipment. . . . . . . . . . . . . | 770 | ............ | 770 |
| Replacement - Repair Equipment. . . . . . . . . . . . | 2,164 | 3,285 | ( 1,121) |
| Replacement - Institutional Equipment . . . . . . . . | 59,441 | 40,986 | 18,455 |
| Replacement - Engineering Equipment . . . . . . . . . | 145 | ............ | 145 |
| Replacement - Miscellaneous Equipment . . . . . . . . | 70,253 | 95,687 | ( 25,434) |
| Books . . . . . . . . . . . . . . . . . . . . . . . . | 201,322 | 433,384 | ( 232,062) |
| Total Capital Outlays. . . . . . . . . . . . . . . . | 1,990,681 | 3,282,363 | ( 1,291,682) |
| TOTAL EXPENDITURES BY OBJECT CODE - GENERAL FUND. . | $ 306,782,730 | $ 273,781,498 | $ 33,001,232 |

STATE OF NEW HAMPSHIRE

## GENERAL FUND

EXHIBIT A-4

## ANALYSIS OF UNAPPROPRIATED SURPLUS
### Fiscal Year Ended June 30, 1981

| | | | | |
|---|---|---|---|---|
| Unappropriated Surplus - June 30, 1980 | | | | $ 9,643,372.18 |
| Adjustments | | | | |
| Credits to Surplus: | | | | |
| Unclaimed Checks | | 20,214.86 | | |
| Escheated Estates | | 1,940.87 | | |
| Capital Fund Transfers | | 31,449.52 | | |
| Marine Gas Tax | | 34,774.07 | | |
| Unclaimed Greyhound Parimutuels | | 132,685.30 | | |
| Unclaimed Thoroughbred Parimutuels | | 73,993.90 | | |
| Transfer from Highway Fund | | 342.22 | | |
| Miscellaneous | | 30,451.38 | 325,852.12 | |
| Charges to Surplus: | | | | |
| Replacement Checks | | 219.41 | | |
| Prior Year Refunds | | 320,338.15 | | |
| Cost of Issuing Bonds | | 119,447.29 | | |
| Inventory Adjustment | | 24,139.26 | 464,144.11 | |
| | | | | ( 138,291.99) |
| | | | | 9,505,080.19 |
| Budgetary Summary: Unrestricted Revenue - General | | 192,923,915.57 | | |
| - Liquor | | 46,288,971.58 | 239,212,887.15 | |
| Appropriations Net of Estimated Revenue | | | | |
| - General Fund | 240,852,576.79 | | | |
| - Special Fund | 53,759,762.13 | 294,612,338.92 | | |
| Less: Lapses | | | | |
| Salary Adjustment | 5,274,525.33 | | | |
| Benefit Adjustment | 2,359,065.05 | | | |
| Other Lapses | 7,623,230.30 | 15,256,820.68 | 279,355,518.24 | |
| | | | | ( 40,142,631.09) |
| Unappropriated (Deficit) - June 30, 1981 | | | | $( 30,637,550.90) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

## COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| **GENERAL PROPERTY TAXES** |  |  |  |
| Telephone Company Taxes | $ 7,608,376.59 | $ 7,289,093.70 | $ 319,282.89 |
| Transportation Company Taxes | 19,172.48 | 9,650.40 | 9,522.08 |
| Railroad Taxes - State Share | 97,983.07 | 586,036.46 | (488,053.39) |
| Telegraph Company Taxes | 3,884.37 | 4,392.00 | (507.63) |
| Total | 7,729,416.51 | 7,889,172.56 | (159,756.05) |
| **SPECIAL TAXES** |  |  |  |
| Legacy Taxes | 7,250,003.66 | 6,499,173.64 | 750,830.02 |
| Estate Taxes | 2,746,970.95 | 1,681,658.90 | 1,065,312.05 |
| Transfer Taxes | 233,406.91 | 3,079.61 | 230,327.30 |
| Gas and Electric Taxes | 1,674,256.71 | 1,812,641.52 | (138,384.81) |
| Tax on Transfer of Real Property | 3,031,327.10 | 3,308,598.86 | (277,271.76) |
| Meals and Rooms Tax | 24,478,405.13 | 18,001,798.58 | 6,476,606.55 |
| Vietnam Bonus Tax | 427,580.43 | 390,082.16 | 37,498.27 |
| Records - Secretary of State | 487,341.55 | 408,699.00 | 78,642.55 |
| Corporation Tax | 53,016,103.51 | 58,205,190.59 | (5,189,087.08) |
| Proprietorship Tax | 2,436,235.57 | 2,787,256.02 | (351,020.45) |
| Partnership - Fiduciary Income | 850,356.33 | 892,019.01 | (41,662.68) |
| Late Filing Fees | 464,221.24 | 253,572.19 | 210,649.05 |
| Refined Petroleum Products Tax | 74,811.44 | 47,534.91 | 27,276.53 |
| Residence Tax - Unincorporated Places | ............... | 720.00 | (720.00) |
| Intangible Tax - State Share 10% | 1,402,172.73 | 1,155,141.50 | 247,031.23 |
| Total | 98,573,193.26 | 95,447,166.49 | 3,126,026.77 |
| **TOBACCO TAX** | 26,722,485.71 | 25,582,195.94 | 1,140,289.77 |
| **BUSINESS LICENSE TAXES** |  |  |  |
| Premium Tax Insurance | 14,130,472.86 | 13,426,408.92 | 704,063.94 |
| Blue Sky License | 169,615.00 | 168,135.00 | 1,480.00 |
| Insurance Agents | 408,057.00 | 414,551.00 | (6,494.00) |
| Insurance Brokers | 53,770.00 | 66,527.00 | (12,757.00) |
| Annual Fee - Company License | 88,732.36 | 72,595.64 | 16,136.72 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| BUSINESS LICENSE TAXES (Cont.) | | | |
| Rating Bureau License . . . . . . . . . . . . . . . . . . | $ 1,350.00 | $ 1,350.00 | $.............. |
| Company Admission Fee . . . . . . . . . . . . . . . . . . | 3,100.00 | 2,300.00 | 800.00 |
| Insurance Adjusters . . . . . . . . . . . . . . . . . . | 18,990.00 | 22,475.00 | ( 3,485.00) |
| Public Adjuster License Fee . . . . . . . . . . . . | 905.00 | 300.00 | 605.00 |
| Board of Plumbers . . . . . . . . . . . . . . . . . . | 52,449.00 | 63,563.50 | ( 11,114.50) |
| Hawkers and Peddlers Licenses . . . . . . . . . . . | 14,445.00 | 11,895.00 | 2,550.00 |
| Auctioneers License - State Share . . . . . . . . . | 18,450.00 | 18,050.00 | 400.00 |
| Boilers Inspectors License. . . . . . . . . . . . . | 280.00 | 520.00 | ( 240.00) |
| Elevator Inspector License. . . . . . . . . . . . . | 475.00 | 805.00 | ( 330.00) |
| Portable Sawmill License. . . . . . . . . . . . . . | 1,150.00 | 1,450.00 | ( 300.00) |
| Meals and Rooms License Fee . . . . . . . . . . . . | 19,639.88 | 5,939.85 | 13,700.03 |
| Pharmacy Board. . . . . . . . . . . . . . . . . . . | 51,548.00 | 47,552.00 | 3,996.00 |
| Ambulance Fees. . . . . . . . . . . . . . . . . . . | 10,525.00 | 10,580.00 | ( 55.00) |
| Cold Storage License - Health . . . . . . . . . . . | 30.00 | 30.00 | .............. |
| Camp License - Water Pollution. . . . . . . . . . . | 6,020.00 | 5,600.00 | 420.00 |
| Birth Certificates. . . . . . . . . . . . . . . . . | 23,476.12 | 22,091.09 | 1,385.03 |
| Beverage Licenses . . . . . . . . . . . . . . . . . | 6,030.00 | 6,090.00 | ( 60.00) |
| Sale of Animals and Birds . . . . . . . . . . . . . | 2,855.00 | 2,005.00 | 850.00 |
| Livestock Dealers - Agriculture . . . . . . . . . . | 1,735.00 | 1,879.00 | ( 144.00) |
| Milk License - Agriculture. . . . . . . . . . . . . | 180.00 | 140.00 | 40.00 |
| Live Poultry Dealers - Agriculture. . . . . . . . . | 205.00 | 420.00 | ( 215.00) |
| Aeronautics License . . . . . . . . . . . . . . . . | 36,169.67 | 35,574.57 | 595.10 |
| Lightning Rod License . . . . . . . . . . . . . . . | 260.00 | 290.00 | ( 30.00) |
| Tobacco Dealers . . . . . . . . . . . . . . . . . . | 31,460.00 | 29,535.00 | 1,925.00 |
| Airways Tolls - Aeronautic. . . . . . . . . . . . . | 49,129.72 | 62,979.33 | ( 13,849.61) |
| Parimutuel Tax Racing Commission. . . . . . . . . . | 1,334,510.70 | 3,442,425.25 | ( 2,107,914.55) |
| Breakage Parimutuel Racing. . . . . . . . . . . . . | 72,550.11 | 224,208.63 | ( 151,658.52) |
| Harness Racing Fund . . . . . . . . . . . . . . . . | 92,276.90 | 1,080,786.31 | ( 988,509.41) |
| Harness Racing Fund Breakage. . . . . . . . . . . . | 20,465.96 | 103,769.56 | ( 83,303.60) |
| Parimutuel Tax - Greyhound. . . . . . . . . . . . . | 7,659,502.71 | 7,255,841.91 | 403,660.80 |
| Breakage - Greyhound. . . . . . . . . . . . . . . . | 206,200.73 | 197,637.41 | 8,563.32 |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 24,587,011.72 | 26,806,300.97 | ( 2,219,289.25) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| NON-BUSINESS LICENSE TAXES | | | |
| Notaries Public | $ 78,330.00 | $ 76,920.00 | $ 1,410.00 |
| Justices of the Peace | 42,000.00 | 36,840.00 | 5,160.00 |
| Intrastate Property Carriers | 2,850.00 | 3,950.00 | (1,100.00) |
| Interstate Property Carriers | 62,150.00 | 19,480.00 | 42,670.00 |
| Interstate Vehicle Registration | 699,208.60 | 622,252.10 | 76,956.50 |
| Motor Carriers - Passenger | 275.00 | 600.00 | (325.00) |
| Motor Boat Operators - Safety | 984.00 | 1,584.00 | (600.00) |
| Motor Boat Registration - Safety | 363,524.00 | 406,658.00 | (43,134.00) |
| Motor Passenger Carriers | 5,542.00 | 5,489.00 | 53.00 |
| Motor Trucks - Safety | 19,153.00 | 19,528.00 | (375.00) |
| Hospital License Fees | 27,792.50 | 22,707.50 | 5,085.00 |
| Household Goods Carriers | 1,034.00 | 1,161.00 | (127.00) |
| MC Household Goods 81 | 150.00 | 50.00 | 100.00 |
| Explosive Permits | 2,175.00 | 2,266.60 | (91.60) |
| Athletic Commission | 4,916.77 | 3,713.45 | 1,203.32 |
| Total | 1,310,084.87 | 1,223,199.65 | 86,885.22 |
| FEES | | | |
| Surplus Lines Approval Fee | 13,000.00 | 7,650.00 | 5,350.00 |
| Clinical Pastorical Program | 1,550.00 | 950.00 | 600.00 |
| Filing Fee - Greyhound | 10,877.00 | 9,379.00 | 1,498.00 |
| Alarm Installers | 16,500.00 | 15,805.00 | 695.00 |
| Examine, Certify - Arborists | 3,365.25 | 3,515.00 | (149.75) |
| Registration Fee - Bail Bondsmen | 4,100.00 | 4,200.00 | (100.00) |
| Accounting Exam Fees | 16,395.00 | 16,340.00 | 55.00 |
| Hearing Aids - Fees, etc. | 4,275.00 | 3,300.00 | 975.00 |
| Water Analysis Fees | 98,768.00 | 85,369.60 | 13,398.40 |
| Indirect Cost - Board of Taxation | 540.47 | 400.89 | 139.58 |
| Fees - Hampton & Rye Piers | 10,688.35 | 4,622.75 | 6,065.60 |
| Fees - Foreign Accountants | 23,815.75 | 26,596.00 | (2,780.25) |
| Certificate of Need | ................ | 300.00 | (300.00) |
| Agriculture - Economic Poisons | 88,480.03 | 85,900.00 | 2,580.03 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| FEES (Cont.) | | | |
| Agriculture - Vesicular Exanthema | $ 280.00 | $ 230.00 | $ 50.00 |
| Agriculture - Weights & Measures | 42,219.60 | 52,398.63 | (10,179.03) |
| Weighmaster Repair License | 4,285.00 | 4,200.00 | 85.00 |
| Agriculture Miscellaneous Fees | 253.00 | 367.00 | (114.00) |
| Division of Markets and Standards | 5,763.86 | 4,457.32 | 1,306.54 |
| Veterinary Examiners | 13,170.00 | 12,270.00 | 900.00 |
| Sub-surface Waste Fees | 289,895.00 | 344,146.00 | (54,251.00) |
| Pullorum Testing | 22,743.24 | 17,512.61 | 5,230.63 |
| Special Fertilizer Inspection | 4,742.28 | 5,838.95 | (1,096.67) |
| Usage Fees - Rye Harbor | 1,100.00 | ............... | 1,100.00 |
| Hairdressers Board | 109,667.93 | 14,919.50 | 94,748.43 |
| Elevator Prints - Labor | 1,613.09 | 1,871.00 | (257.91) |
| Barbers Board | 3,056.00 | 14,612.00 | (11,556.00) |
| Registration in Medicine | 138,850.29 | 190,827.00 | (51,976.71) |
| Dental Board | 12,650.00 | 51,920.00 | (39,270.00) |
| Radiation Fees | 30,020.00 | 29,210.00 | 810.00 |
| Chiropractors | 7,240.00 | 16,555.00 | (9,315.00) |
| Land Sales Full Disclosure | 24,465.00 | 22,830.00 | 1,635.00 |
| Optometry | 10,500.00 | 12,575.00 | (2,075.00) |
| Narcotic Drug Fees | 100.00 | 80.00 | 20.00 |
| Pharmacy Examinations | 9,095.00 | 5,735.00 | 3,360.00 |
| Milk Sanitation Fees | 3,745.00 | 4,305.00 | (560.00) |
| Occupational Therapy - Fees | 3,860.00 | 3,050.00 | 810.00 |
| Sanitary Truck Permits | 3,250.00 | 3,680.00 | (430.00) |
| Commercial Codes | 112,817.77 | 101,277.95 | 11,539.82 |
| State Department - Miscellaneous Fees | 48,197.45 | 56,343.33 | (8,145.88) |
| Filing Fees - Annual Return | 2,382,689.86 | 2,274,242.48 | 108,447.38 |
| Accountancy Board | 20,898.50 | 19,371.13 | 1,527.37 |
| Trading Stamps | 350.00 | 550.00 | (200.00) |
| Designers of Sub-surface | 24,200.00 | 27,105.00 | (2,905.00) |
| Usage Fees - Hampton Harbor | 1,000.00 | ............... | 1,000.00 |
| Physical Therapist | 8,782.50 | 7,460.00 | 1,322.50 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

## COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **FEES (Cont.)** | | | |
| Annual Statement Filing Fee | $ 83,483.80 | $ 82,309.09 | $ 1,174.71 |
| Variable Annuity Registration Fee | 800.00 | 400.00 | 400.00 |
| Variable Annuity - Sales Fees | 15,180.00 | 13,985.00 | 1,195.00 |
| Examination of Policy Fee | 2,365.00 | 2,070.00 | 295.00 |
| Real Estate License Fees | 261,743.00 | 160,171.00 | 101,572.00 |
| Insurance Miscellaneous | 30,355.00 | 28,194.00 | 2,161.00 |
| Blue Sky Miscellaneous | 171,264.58 | 124,210.25 | 47,054.33 |
| Certificate for Examinations - Insurance | 31,950.00 | 15,350.00 | 16,600.00 |
| Fees - Supreme Court | 18,150.00 | 24,700.00 | (6,550.00) |
| Shorthand Court Reporting Board | 1,110.00 | 1,015.00 | 95.00 |
| Pistol Permits - Safety | 24,966.00 | 17,805.45 | 7,160.55 |
| Detective Agency License | 30,110.00 | 26,649.00 | 3,461.00 |
| Bar Examination Fees | 20,315.00 | 17,925.98 | 2,389.02 |
| Racing Commission | 21,108.00 | 26,603.00 | (5,495.00) |
| Harness Racing Board | 10,128.00 | 33,049.00 | (22,921.00) |
| Branch Bank Applications | 8,500.00 | 15,250.00 | (6,750.00) |
| Motor Boat Initial Plate Fund | 790.00 | 585.00 | 205.00 |
| Board Registration Professional Foresters | 2,134.50 | 1,871.00 | 263.50 |
| Land Surveyors | 8,094.95 | 7,374.75 | 720.20 |
| Board of Embalmers | 12,245.00 | 12,505.00 | (260.00) |
| Board of Registration in Podiatry | 1,248.00 | 1,588.00 | (340.00) |
| Board of Engineers | 54,070.00 | 54,137.40 | (67.40) |
| Registration for Architects | 29,303.00 | 27,372.33 | 1,930.67 |
| Psychologists | 5,604.00 | 4,622.00 | 982.00 |
| Appeals for Abatement | 10,568.00 | 8,400.00 | 2,168.00 |
| Appraisals for Abatement | 7,609.30 | 8,918.73 | (1,309.43) |
| Tramway Board - Safety | 35,805.00 | 34,110.00 | 1,695.00 |
| Nursing Home Admission Fees | 4,335.00 | 5,345.00 | (1,010.00) |
| Aircraft Operation Fees - Aeronautics | 165,856.64 | 174,446.86 | (8,590.22) |
| Operating Fees | 52,575.85 | 40,153.68 | 12,422.17 |
| Electrician Fees | 168,151.00 | 171,502.25 | (3,351.25) |
| Recording Stallion Registration Certification | 16.00 | 8.00 | 8.00 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| FEES (Cont.) | | | |
| Agricultural Feeds | $ 50,175.00 | $ 43,815.00 | $ 6,360.00 |
| Agricultural Fertilizers | 37,710.00 | 34,870.00 | 2,840.00 |
| Weekly Market Bulletin | 67,557.35 | 60,743.35 | 6,814.00 |
| Total | 5,079,232.19 | 4,846,323.26 | 232,908.93 |
| FINES, PENALTIES AND INTEREST | | | |
| Legacy Tax - Interest | 111,846.07 | 65,166.63 | 46,679.44 |
| Transfer Tax - Interest | 357.70 | 264.99 | 92.71 |
| Revenue Administration - Interest | 128,605.47 | 1,514.64 | 127,090.83 |
| Estate Tax - Interest | 29,192.18 | 6,405.50 | 22,786.68 |
| Meals and Rooms - Interest | 108,344.94 | 100,871.01 | 7,473.93 |
| Public Utilities Property Carriers | 4,240.00 | 1,664.00 | 2,576.00 |
| Racing Fines | 425.00 | 1,405.00 | (980.00) |
| Harness Racing Fines | 1,305.00 | 2,805.00 | (1,500.00) |
| Aeronautics Fines | 72.50 | 121.30 | (48.80) |
| Department of Safety | 2,251.60 | 332.00 | 1,919.60 |
| Greyhound Racing Fines | 3,505.00 | 4,390.00 | (885.00) |
| Adjutant General | 1,077.50 | 515.00 | 562.50 |
| Off Highway Vehicle Services - Fines | 6,556.90 | 2,515.00 | 4,041.90 |
| Bank Commission Fines | 625.00 | 4,370.00 | (3,745.00) |
| Anti-trust Section | 4,300.00 | 11,000.00 | (6,700.00) |
| Insurance Fines | 28,274.95 | 31,611.42 | (3,336.47) |
| Fertilizer Deficiency | 576.26 | 2,114.53 | (1,538.27) |
| Title Fines | 12,086.00 | 9,725.00 | 2,361.00 |
| Motor Vehicle Fines | 3,390,215.71 | 2,643,164.00 | 747,051.71 |
| Intangible Tax - Interest - 10% | ............... | 8,645.60 | (8,645.60) |
| Civil Penalty | ............... | 1,000.00 | (1,000.00) |
| Business Profits Tax | 572,800.05 | 648,624.92 | (75,824.87) |
| Late Filing Fees | 35,540.00 | 41,555.00 | (6,015.00) |
| Protested Checks | 1,827.00 | 1,891.00 | (64.00) |
| Corp. Reinstatement | 3,950.30 | 4,435.19 | (484.89) |
| Total | 4,447,975.13 | 3,596,106.73 | 851,868.40 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **DONATIONS AND GIFTS** | | | |
| Local Dental Fees | $ 12,207.00 | $ 16,000.00 | $( 3,793.00) |
| Flock Fibers Inc. etc. | 3,216.20 | ............... | 3,216.20 |
| Total | 15,423.20 | 16,000.00 | ( 576.80) |
| **RENTS AND LEASES** | | | |
| Rent - Laconia School | 72.00 | 72.00 | ............... |
| Rents and Leases | 2,636.60 | 4,323.68 | ( 1,687.08) |
| Rental's Warehouse | 28,657.54 | 28,093.29 | 564.25 |
| Skyhaven Airport Fees | 4,992.00 | 5,089.93 | ( 97.93) |
| Forestry Improvement Fund | 6,644.33 | 1,882.73 | 4,761.60 |
| Dockage and Wharfage - Portsmouth | 100,000.00 | 83,500.00 | 16,500.00 |
| N. H. Port Authority Rents | 21,276.89 | 13,750.00 | 7,526.89 |
| Manchester Community Correction | 95.82 | 301.88 | ( 206.06) |
| Thirty Year Rental Lease | 55,842.00 | ............... | 55,842.00 |
| Total | 220,217.18 | 137,013.51 | 83,203.67 |
| **INTEREST, PREMIUMS & DISCOUNTS** | | | |
| Benjamin Thompson Trust Fund | 19,648.77 | 17,605.73 | 2,043.04 |
| Premium - Temporary Loans | 751.39 | 283.37 | 468.02 |
| Accrued Interest and Bonds Issued | 199,586.34 | ............... | 199,586.34 |
| Industrial Development Authority - Interest | ............... | 11,937.86 | ( 11,937.86) |
| Interest on Deposits - Other | 774,775.18 | 656,450.60 | 118,324.58 |
| Miscellaneous Premium Adjustments | 5.63 | 7.57 | ( 1.94) |
| Interest - Surplus Funds | 611,312.12 | 829,337.26 | ( 218,025.14) |
| Interest - Custodial Accounts | 104,030.97 | 210,094.00 | ( 106,063.03) |
| Interest OASOI Fund | 599,990.51 | ............... | 599,990.51 |
| Total | 2,310,100.91 | 1,725,716.39 | 584,384.52 |
| **SALE OF COMMODITIES** | | | |
| Nursery Stock - Resources Development | 43,404.00 | 16,531.20 | 26,872.80 |
| Charitable Trust Directories | 441.85 | 526.50 | ( 84.65) |
| Publications | 300.00 | 1,448.20 | ( 1,148.20) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **SALE OF COMMODITIES (Cont.)** | | | |
| Publications - Supreme Court | $ 31,158.50 | $ 39,169.06 | $( 8,010.56) |
| Publications - Public Utilities | 6.00 | 321.50 | ( 315.50) |
| Sale of Publication | 730.00 | 1,485.00 | ( 755.00) |
| Parks Income | 2,132,968.76 | 2,008,623.15 | 124,345.61 |
| Geology Books - Economic Development | 2,671.80 | 2,476.05 | 195.75 |
| Agriculture - Home for the Elderly | 300.00 | ............... | 300.00 |
| Forest Improvements | 223,579.87 | 195,645.91 | 27,933.96 |
| Plumbers -- Sale of Books | 926.50 | 1,737.00 | ( 810.50) |
| Sale of Statutes | 2,419.38 | 2,058.46 | 360.92 |
| Sale of Directory | 624.00 | 100.00 | 524.00 |
| Miscellaneous Sales - D.E.D. | 2,710.26 | 2,898.99 | ( 188.73) |
| Sale - Made in N.H. Booklet | 6,069.60 | 10,275.00 | ( 4,205.40) |
| Sale of Souveniers | 2,212.58 | 2,904.80 | ( 692.22) |
| Sale of Publications | 970.00 | 695.50 | 274.50 |
| Master List | 240.00 | ............... | 240.00 |
| Total | 2,451,733.10 | 2,286,896.32 | 164,836.78 |
| **SALE OF SERVICES** | | | |
| Board State Hospital | 3,742,091.07 | 3,491,182.89 | 250,908.18 |
| Indigents N.H. Hospital | 3,000.00 | 4,000.00 | ( 1,000.00) |
| Over & Short Board - Hospital | ( 16.55) | 93.92 | ( 110.47) |
| Board Laconia State School | 707,507.37 | 748,403.00 | ( 40,895.63) |
| Miscellaneous Sales - Hospital | 1,411.53 | 2,626.60 | ( 1,215.07) |
| Board - Family Care - Hospital | ............... | 1,291.20 | ( 1,291.20) |
| Board - Glencliff Home for the Elderly | 174,520.48 | 148,169.22 | 26,351.26 |
| Reimbursement School District | 118,184.63 | 249,174.71 | ( 130,990.08) |
| Intense Mental Disorder | 5,810.62 | 359,827.19 | ( 354,016.57) |
| Parks Income Concessions | 103,628.03 | 67,180.39 | 36,447.64 |
| Patient Refunds | ............... | 1,692.00 | ( 1,692.00) |
| Miscellaneous Sales | ............... | 7,003.65 | ( 7,003.65) |
| Parks Division Maintenance | 8,800.07 | 9,292.38 | ( 492.31) |
| Resources - Maintenance | 3,330.94 | 2,465.99 | 864.95 |
| Work Release - Prison | 25,788.25 | 9,735.00 | 16,053.25 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

## COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| SALE OF SERVICES (Cont.) | | | |
| Manchester Halfway House - Board & Care | $ 1,197.75 | $ 1,867.50 | $( 669.75) |
| Equine Infections Anemia | 4,312.00 | 1,875.00 | 2,437.00 |
| Medicare Reimbursement | 1,414,801.83 | 1,383,785.37 | 31,016.46 |
| Medicaid Reimbursement I.C.F. | 8,139,223.79 | 7,497,054.55 | 642,169.24 |
| Board & Care - Family Care | 285.00 | 2,655.30 | ( 2,370.30) |
| Sale of Advanced Sheets | 11,515.00 | 3,157.82 | 8,357.18 |
| Total | 14,465,391.81 | 13,992,533.68 | 472,858.13 |
| ASSESSMENTS | | | |
| Fire Supplies & Expense | 41.21 | 1,950.20 | ( 1,908.99) |
| Municipal Accounting Division - Tax | 189,768.99 | 169,651.86 | 20,117.13 |
| Property Appraisals | 269,736.64 | 214,471.14 | 55,265.50 |
| Retaliatory Assessments | 13,331.32 | 12,045.10 | 1,286.22 |
| Greyhound Racing Track Judge | 43,158.95 | 50,268.47 | ( 7,109.52) |
| Assessments | 2,878.87 | 11,929.52 | ( 9,050.65) |
| Reimbursement - Racing Commission | 7,263.55 | 22,101.57 | ( 14,838.02) |
| Total | 526,179.53 | 482,417.86 | 43,761.67 |
| OTHER REVENUE | | | |
| Sale of Vehicles | 450.00 | 2,105.00 | ( 1,655.00) |
| Suspense | 294.44 | ( 110.56) | 405.00 |
| Escheated Estate Unknown Heirs | 1,889.71 | 3,889.10 | ( 1,999.39) |
| Connecticut Valley Flood Control - Massachusetts | ............... | 5,706.89 | ( 5,706.89) |
| Connecticut Valley Flood Control - Connecticut | 4,569.04 | 4,565.51 | 3.53 |
| Airport Inspection | 920.00 | 1,240.00 | ( 320.00) |
| Merrimack Flood Control | 120,866.34 | 218,918.51 | ( 98,052.17) |
| Out Patient - Part B | 212.43 | 982.39 | ( 769.96) |
| Consumer Protection | 8,304.00 | 1,925.00 | 6,379.00 |
| Judgements & Recoveries | 147,431.42 | 345,492.59 | ( 198,061.17) |
| Miscellaneous Sales - Miscellaneous Departments | 195,071.44 | 102,481.16 | 92,590.28 |
| Blue Cross - Mental Health Coverage | 5,044.50 | 23,988.75 | ( 18,944.25) |
| M & S Welfare Inpatient | 16,757.95 | 30,355.80 | ( 13,597.85) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-5

## COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| OTHER REVENUE (Cont.) | | | |
| Bureau of Outdoor Recreation Earned Revenue . . . . | $ 5,582.79 | $ 23,252.63 | $( 17,669.84) |
| Statewide Indirect Cost . . . . . . . . . . . . . . . | 3,924,454.27 | 4,453,019.54 | ( 528,565.27) |
| Bureau of Outdoor Recreation Indirect Cost Recovery | 33,304.71 | 7,780.64 | 25,524.07 |
| Repayment of Student Loan . . . . . . . . . . . . . | 17,472.00 | 12,004.50 | 5,467.50 |
| Veterinary Medical Education Loan . . . . . . . . . | 2,838.91 | 1,688.90 | 1,150.01 |
| Refund of Expense . . . . . . . . . . . . . . . . . | 6.50 | .............. | 6.50 |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 4,485,470.45 | 5,239,286.35 | ( 753,815.90) |
| NET GENERAL FUND UNRESTRICTED REVENUE . . . . . . . | $ 192,923,915.57 | $ 189,270,329.71 | $ 3,653,585.86 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GENERAL PROPERTY TAXES** | | | |
| Real Estate Taxes - Upham-Walker House | $............... | $ 760.62 | $( 760.62) |
| School Tax - Unincorporated Places | 96,624.53 | 85,382.58 | 11,241.95 |
| Total | 96,624.53 | 86,143.20 | 10,481.33 |
| **SPECIAL TAXES** | | | |
| Vietnam Bonus Account | 420,824.72 | 381,714.92 | 39,109.80 |
| Literary Fund | 117,866.57 | 85,124.21 | 32,742.36 |
| Administrative Assessment | 539,512.00 | ............... | 539,512.00 |
| Audit Division | 83,572.00 | 104,033.00 | ( 20,461.00) |
| Collection Division | 170,337.00 | 150,185.00 | 20,152.00 |
| Returns Processing Division | ............... | 65,866.00 | ( 65,866.00) |
| Total | 1,332,112.29 | 786,923.13 | 545,189.16 |
| **POLL OR PERSONAL TAXES** | | | |
| County Tax on Property | ............... | 34,528.91 | ( 34,528.91) |
| **BUSINESS LICENSE TAXES** | | | |
| Peddlers Bond | 8,000.00 | 4,000.00 | 4,000.00 |
| Oil Pollution Control | 183,090.25 | 145,397.34 | 37,692.91 |
| Examination - Small Loans | 6,130.09 | 7,998.80 | ( 1,868.71) |
| Small Loan License Fund - Bank | 21,150.00 | 27,900.00 | ( 6,750.00) |
| Motor Vehicle Sales Finance | 9,985.00 | 10,910.00 | ( 925.00) |
| Total | 228,355.34 | 196,206.14 | 32,149.20 |
| **NON-BUSINESS LICENSE TAXES** | | | |
| Motor Vehicle Operators | 305,350.00 | 313,530.00 | ( 8,180.00) |
| **FEES** | | | |
| Auditing Fees - L.B.A. | 3,904.00 | 81,849.45 | ( 77,945.45) |
| Berthing Fees | 13,044.00 | 10,557.75 | 2,486.25 |
| Lab Share - Greyhound Racing | 87,500.00 | 87,500.00 | ............... |
| Registration and Certification Fees | 19,520.00 | 24,165.00 | ( 4,645.00) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

| COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| FEES (Cont.) | | | |
| Savings and Trust Company Petition. . . . . . . . . . | $ 4,500.00 | $............... | $ 4,500.00 |
| OHRV Registration Fees. . . . . . . . . . . . . . . . . | 445,931.03 | 265,434.21 | 180,496.82 |
| Electrologist Licensing . . . . . . . . . . . . . . . | 2,125.00 | 2,300.00 | ( 175.00) |
| Mooring Fees. . . . . . . . . . . . . . . . . . . . . | 17,927.20 | 17,130.00 | 797.20 |
| Usage Fees. . . . . . . . . . . . . . . . . . . . . . | 4,300.00 | 3,260.00 | 1,040.00 |
| Dog License Fees . . . . . . . . . . . . . . . . . . | 42,945.00 | 42,882.00 | 63.00 |
| Decal - Carnival Equipment. . . . . . . . . . . . . . | 9,160.00 | 7,000.00 | 2,160.00 |
| Special OHRV Registration Fees. . . . . . . . . . . . | 57,116.00 | 37,948.00 | 19,168.00 |
| High School Equivalency . . . . . . . . . . . . . . . | 11,655.00 | 12,478.00 | ( 823.00) |
| Filing Fees - Bid Security. . . . . . . . . . . . . . | 5,000.00 | ............... | 5,000.00 |
| Transcript Fees . . . . . . . . . . . . . . . . . . . | 999.50 | 1,022.00 | ( 22.50) |
| Fumigation Fees . . . . . . . . . . . . . . . . . . . | 132.00 | 48.00 | 84.00 |
| Agency Income . . . . . . . . . . . . . . . . . . . . | 67,531.52 | 46,492.22 | 21,039.30 |
| Elderly Discount Cards. . . . . . . . . . . . . . . . | 5,771.00 | 1,350.00 | 4,421.00 |
| Water Treatment Plant . . . . . . . . . . . . . . . . | 1,265.00 | 7,710.00 | ( 6,445.00) |
| Certificate of Title Bond . . . . . . . . . . . . . . | 150.00 | ............... | 150.00 |
| Certification Fees. . . . . . . . . . . . . . . . . . | 153,429.55 | 104,870.00 | 48,559.55 |
| Real Estate - Exam Fees . . . . . . . . . . . . . . . | 50,700.00 | 67,210.00 | ( 16,510.00) |
| Exam Fees . . . . . . . . . . . . . . . . . . . . . . | 2,100.00 | 860.00 | 1,240.00 |
| Excavating and Dredging . . . . . . . . . . . . . . . | 381.36 | 274.96 | 106.40 |
| Second Mortgage Loan - Bank Commission. . . . . . . | 4,725.00 | 5,400.00 | ( 675.00) |
| Initial Plate Fund - Safety . . . . . . . . . . . . . | 556,783.00 | 529,165.00 | 27,618.00 |
| Nurse Examiners Education . . . . . . . . . . . . . . | 130,453.43 | 141,935.87 | ( 11,482.44) |
| N. H. School Building Authority . . . . . . . . . . . | 600.00 | ............... | 600.00 |
| Total. . . . . . . . . . . . . . . . . . . . . . . . | 1,699,648.59 | 1,498,842.46 | 200,806.13 |
| FINES, PENALTIES & INTEREST | | | |
| Consumer Project Escrow . . . . . . . . . . . . . . . | 1,000.00 | 9,509.95 | ( 8,509.95) |
| Small Loans - Fines - Bank Commission . . . . . . . | ............... | 740.00 | ( 740.00) |
| Fertilizer Deficiency . . . . . . . . . . . . . . . . | 54,240.98 | 24,726.31 | 29,514.67 |
| Pesticides Control Board. . . . . . . . . . . . . . . | 500.00 | 1,500.00 | ( 1,000.00) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **FINES, PENALTIES & INTEREST (Cont.)** | | | |
| Escrow - Judgements - Recoveries | $ 1,000.00 | $............... | $ 1,000.00 |
| Civil Penalty Tide Water | 100.00 | ............... | 100.00 |
| Fines | ............... | 1,775.00 | ( 1,775.00) |
| Surplus Property Escrow Account | ............... | 1,300.00 | ( 1,300.00) |
| Total | 56,840.98 | 39,551.26 | 17,289.72 |
| **GRANTS FROM FEDERAL GOVERNMENT** | | | |
| Technical Assistance | 5,941.57 | ............... | 5,941.57 |
| Common Core of Data Projections | 2,728.41 | ............... | 2,728.41 |
| International Trade Grant | 40,000.00 | ............... | 40,000.00 |
| Refugee Resettlement | 30,315.76 | ............... | 30,315.76 |
| Senior Community Service, etc. | 58,534.12 | ............... | 58,534.12 |
| IPA Federal Funds | 835.00 | ............... | 835.00 |
| Radar Operators Training Program | 1,367.87 | ............... | 1,367.87 |
| Annual Dues | 630.00 | ............... | 630.00 |
| Develop-Promotion-Farmer Market | 19,980.00 | ............... | 19,980.00 |
| Financial Assistance - Indochinese | 13,756.00 | ............... | 13,756.00 |
| Equal Education Opportunity | 57,918.77 | ............... | 57,918.77 |
| State Planning - Career Education | 89,601.00 | ............... | 89,601.00 |
| Vets' Cost Instruction FY 1981 | 3,656.00 | ............... | 3,656.00 |
| Fire Service Training | 55,152.73 | 50,511.77 | 4,640.96 |
| Post Secondary Education | 259,395.56 | 227,159.73 | 32,235.83 |
| Urban Mass Transportation Act | 52,715.10 | ............... | 52,715.10 |
| Educational Professions | 1,766,243.48 | 1,022,936.18 | 743,307.30 |
| Educational Information Centers Programs | 37,500.00 | ............... | 37,500.00 |
| 55 MPH Public Information Education Campaign | 8,906.15 | ............... | 8,906.15 |
| Evaluation of Bids | 17,000.00 | ............... | 17,000.00 |
| Renewable Energy Information | 84,796.53 | 41,641.47 | 43,155.06 |
| Wood Pellets | 904.41 | ............... | 904.41 |
| N. H. Right to Read | 26,975.46 | 68,866.66 | ( 41,891.20) |
| Energy Audits | 972,295.18 | 396,731.82 | 575,563.36 |
| NERC Grant | 35,070.00 | ............... | 35,070.00 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** |  |  |  |
| Small Scale Hydro-Electric | $ 6,000.00 | $............... | $ 6,000.00 |
| Traffic Accident Analyst | 2,496.15 | ............... | 2,496.15 |
| Cuban/Haitian Entrant - Child | 3,441.00 | ............... | 3,441.00 |
| Transition Program - Refugee Child | 20,604.00 | ............... | 20,604.00 |
| Survey - Employment Procedure | 47,264.47 | 60,295.78 | ( 13,031.31) |
| Airport Facilities Development | 664,443.06 | 268,008.86 | 396,434.20 |
| National Traffic Records Forum | ............... | 2,263.68 | ( 2,263.68) |
| Clean Water Act | 12,173.00 | ............... | 12,173.00 |
| Weatherization - Additional Fund | 1,351,373.22 | ............... | 1,351,373.22 |
| State Energy Capability Program Grant | 249,800.00 | 673,500.00 | ( 423,700.00) |
| Grantee Management Training | 7,050.00 | ............... | 7,050.00 |
| Maintenance - Heating | 100,000.00 | ............... | 100,000.00 |
| World Ski Cup Races | 12,500.00 | ............... | 12,500.00 |
| Federal Administration Income | 60,864.21 | 49,998.68 | 10,865.53 |
| Annual Reporting Fees | 637.00 | 642.00 | ( 5.00) |
| Pedestrian Safety - Hot Dots | ............... | 17,885.27 | ( 17,885.27) |
| National Historical Publications & Records Grant | ............... | 11,130.00 | ( 11,130.00) |
| Energy Ext. Tech Support | 13,000.00 | ............... | 13,000.00 |
| Egg Inspection | 10,455.00 | 10,140.00 | 315.00 |
| Gas Pipeline Safety | 13,508.72 | 9,281.26 | 4,227.46 |
| Regional Railroad Rehabilitation | 21,625.29 | ............... | 21,625.29 |
| Preliminary Administration Fee - Prior | 25,918.00 | 14,696.00 | 11,222.00 |
| Preliminary Administration Fee - After | 8,443.00 | 10,850.00 | ( 2,407.00) |
| Solar Hot Water Heating | 6,200.00 | 101,921.93 | ( 95,721.93) |
| Title VII, ESEA Program | 689.30 | 5,609.08 | ( 4,919.78) |
| Energy Capability Program | 60,000.00 | 40,000.00 | 20,000.00 |
| Fatality Accident Records System | 19,640.01 | 7,081.51 | 12,558.50 |
| Repair Emergency Power Generator | ............... | 43.26 | ( 43.26) |
| Health Planning | 237,195.00 | 160,644.00 | 76,551.00 |
| Crisis Relocation Plan | ............... | 13,215.80 | ( 13,215.80) |
| Senior Community Service Employment | ............... | 51,394.00 | ( 51,394.00) |
| Title VI - Administration | ............... | 18,652.00 | ( 18,652.00) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| GRANTS FROM FEDERAL GOVERNMENT (Cont.) | Fiscal Year Ended June 30 1981 | 1980 | Increase (Decrease) |
|---|---|---|---|
| Community Alcohol Information | $ 550.00 | $............... | $ 550.00 |
| Division of Forest and Land | 354,158.00 | 411,882.00 | ( 57,724.00) |
| Public Information Program | ............... | 999.99 | ( 999.99) |
| Inventory - Dams in N. H. | 38,272.04 | 16,379.96 | 21,892.08 |
| Additional Construction - Site D-2 | 27,663.59 | 25,928.87 | 1,734.72 |
| Entitlement Period XI | 1,941,954.00 | 7,819,911.00 | ( 5,877,957.00) |
| Personnel Information Management System | 13,780.00 | ............... | 13,780.00 |
| Comprehensive Planning Grant | 36,405.00 | 18,689.00 | 17,716.00 |
| NHTSA Alcohol Workshop | ............... | 880.00 | ( 880.00) |
| International Motorcycle Safety | ............... | 1,441.20 | ( 1,441.20) |
| Additional Office Space | 4,550.04 | 568.75 | 3,981.29 |
| Carpooling | 4,048.66 | 10,982.30 | ( 6,933.64) |
| Conduct Aerial Photography | 23,000.00 | ............... | 23,000.00 |
| Workman's Compensation | ............... | 2,845.60 | ( 2,845.60) |
| N. H. Weatherization - Labor | 2,974.42 | 56,513.98 | ( 53,539.56) |
| Sixth International Records Forum | 3,498.90 | 225.00 | 3,273.90 |
| Storm Disaster Relief Funds | ............... | 1,818.88 | ( 1,818.88) |
| Pesticides Control | ............... | ( 14,118.00) | 14,118.00 |
| Federal Funds | ( 11,011.04) | 11,011.04 | ( 22,022.08) |
| Staff Assistant to Co-chairman | ............... | 3,578.60 | ( 3,578.60) |
| Teacher Centers Program | 2,600.00 | ............... | 2,600.00 |
| Hydro-Electric Study | ............... | 3,000.00 | ( 3,000.00) |
| Railroad Division | ( 18,685.49) | 175,369.08 | ( 194,054.57) |
| Supplemental State Energy Conservation Program | 72,300.00 | 243,449.86 | ( 171,149.86) |
| Fire Incident Reporting System | 9,133.16 | ............... | 9,133.16 |
| Accountant I. | ............... | 1,591.17 | ( 1,591.17) |
| Program of Vehicle Safety | 10,905.00 | 20,007.50 | ( 9,102.50) |
| Practical Nursing Program | ............... | 3,428.75 | ( 3,428.75) |
| Implement Fuel Wood Program | 1,000.00 | 9,000.00 | ( 8,000.00) |
| Per Diem Payments | 376,536.08 | 334,814.57 | 41,721.51 |
| Women's Highway Safety Seminar | 80.00 | 503.69 | ( 423.69) |
| Science and Technology Research System | 10,000.00 | ............... | 10,000.00 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** | | | |
| State Energy Construction Plan | $ 86,000.00 | $............... | $ 86,000.00 |
| Supplemental State Energy Construction | 30,000.00 | ............... | 30,000.00 |
| Energy Extension Service | 50,000.00 | ............... | 50,000.00 |
| Accounting Handbook Training Session | 8,120.29 | 20,419.61 | (12,299.32) |
| Monthly Newsletter | 4,026.70 | 3,411.91 | 614.79 |
| Rail Passenger Demo Program | 826,794.62 | ............... | 826,794.62 |
| Planning Evaluation Program | 102,000.00 | 87,795.76 | 14,204.24 |
| State Antitrust Enforcement | ............... | 71,224.06 | (71,224.06) |
| Transit Shed - Bonded Warehouse | ............... | 18,021.54 | (18,021.54) |
| N. H. Incentive Program | 275,215.00 | 263,261.00 | 11,954.00 |
| District Fire Supervision | 186,927.00 | 338,417.09 | (151,490.09) |
| State Military Reservation | 103,797.79 | 96,142.55 | 7,655.24 |
| Nursery Title IV | 8,100.00 | 6,575.00 | 1,525.00 |
| Forest Pests - Resource Development | 33,492.00 | 44,170.00 | (10,678.00) |
| Pease Air Force Base | 201,905.27 | 182,833.53 | 19,071.74 |
| Conservation Project | 10,162.18 | ............... | 10,162.18 |
| Adult Basic Education - Teacher Training | 31,945.82 | 24,815.46 | 7,130.36 |
| DISS Capacity Building Project | ............... | 3,375.00 | (3,375.00) |
| Manpower Development and Training | 144,472.20 | 433,863.79 | (289,391.59) |
| Solar Greenhouse | 10,000.00 | ............... | 10,000.00 |
| Adult Basic - Education | 400,235.11 | 476,763.68 | (76,528.57) |
| Office of Commissioner - ESEA V | 22,600.00 | 25,285.86 | (2,685.86) |
| 55 MPH Public Information Program | 17,717.07 | 7,282.93 | 10,434.14 |
| Energy Extension Specialist | 252,500.00 | 62,627.22 | 189,872.78 |
| Accountability Plan | ............... | 5,532.93 | (5,532.93) |
| Community Education Project | ............... | 14,465.97 | (14,465.97) |
| State Disaster Funds | 24,555.00 | 9,389.03 | 15,165.97 |
| Economic Development Grant | ............... | 9,000.00 | (9,000.00) |
| NAGHSR Dues | ............... | 840.00 | (840.00) |
| Public Information Program | ............... | 11,038.40 | (11,038.40) |
| Skyhaven Runway Feasibility | ............... | 1,308.41 | (1,308.41) |
| Common Core - Data Survey | ............... | 5,282.17 | (5,282.17) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** | | | |
| Air Resources Agency | $............... | $(105,566.00) | $ 105,566.00 |
| Disaster Funds | 15,559.57 | 23,432.99 | (7,873.42) |
| CCS-B-Public Health | (149,256.00) | ............... | (149,256.00) |
| MCH-A-Public Health | 229,351.64 | 3,640.00 | 225,711.64 |
| MCH-B-Maternal and Child Health | ............... | 39,582.60 | (39,582.60) |
| General Health Lab Services | (9,090.12) | 103,455.00 | (112,545.12) |
| Medical Care Administration | 110,000.00 | 110,000.00 | ............... |
| Equal Education Opportunity Project | ............... | 11,054.51 | (11,054.51) |
| Veterans Cost Instruction Program | ............... | 1,610.53 | (1,610.53) |
| Library Materials | ............... | 1,984.06 | (1,984.06) |
| Durham Housing Account | ............... | (83,216.59) | 83,216.59 |
| Civil Defense Administration | 114,229.85 | 139,183.93 | (24,954.08) |
| Diversion Investigation Unit | 1,901.78 | 17,928.09 | (16,026.31) |
| Resources Conservation Act | 13,646.67 | (19,435.28) | 33,081.95 |
| Fire Service Training | ............... | 16,200.04 | (16,200.04) |
| Hydro-electric/Sewalls Fall | ............... | 33,276.20 | (33,276.20) |
| College Work Study | 18,630.00 | 25,406.79 | (6,776.79) |
| Nursing Scholarships | 2,876.00 | 3,900.00 | (1,024.00) |
| Energy Grant 1978 | 171,350.00 | 100,000.00 | 71,350.00 |
| Chronic Disease Control | 88,889.36 | 27,055.12 | 61,834.24 |
| General Health Communicable Disease | ............... | 29,363.00 | (29,363.00) |
| B - Crippled Children | 152,032.00 | 162,396.00 | (10,364.00) |
| Family Community Health Services | 664,550.00 | 754,600.00 | (90,050.00) |
| Environmental Health | 89,444.36 | 144,509.00 | (55,064.64) |
| Administration and Support | 66,860.00 | 114,844.00 | (47,984.00) |
| Grants - Community Mental Health | ............... | 21,850.00 | (21,850.00) |
| Highway Safety Coordinator | 72,410.08 | 80,041.89 | (7,631.81) |
| B-Maternal and Child Health | 430,375.00 | 350,920.40 | 79,454.60 |
| BOR Federal | 2,665,690.41 | 1,764,997.82 | 900,692.59 |
| Pesticide Certification Clerk | 11,522.54 | 1,965.38 | 9,557.16 |
| College Work Study Program | 47,099.01 | 54,312.41 | (7,213.40) |
| Reimbursement Accident - Highway Safety | 154,807.84 | 161,176.60 | (6,368.76) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** | | | |
| Family Planning | $ 400,896.18 | $ 314,099.37 | $ 86,796.81 |
| Vaccination Program | 90,000.00 | 20,000.00 | 70,000.00 |
| V D Project | 78,998.05 | 45,068.95 | 33,929.10 |
| Central Library Services | 27,272.00 | 51,746.00 | (24,474.00) |
| Community Library Services Cooperative | 59,664.66 | 55,804.34 | 3,860.32 |
| Incentive Grant | ................ | 4,812.15 | (4,812.15) |
| State Agency Grants | 591,239.34 | 565,012.82 | 26,226.52 |
| Disadvantage | 577,241.30 | 439,479.29 | 137,762.01 |
| Guidance | 92,889.20 | 101,566.71 | (8,677.51) |
| Handicapped | 219,232.53 | 206,632.16 | 12,600.37 |
| Consumer and Homemaking | 156,500.00 | 172,137.24 | (15,637.24) |
| Sex Bias | 64,113.00 | 54,344.25 | 9,768.75 |
| Non-resident Violator Compact Conference | ................ | 11.00 | (11.00) |
| Motorcycle Driver Education Classes | ................ | 20,266.98 | (20,266.98) |
| Governor's Trade Adjustment Program | 34,737.66 | 35,222.00 | (484.34) |
| Gregg's Falls Study | ................ | 54,069.75 | (54,069.75) |
| #2 Fuel Oil Price Monitoring | 6,000.00 | 19,860.00 | (13,860.00) |
| Common Core of Data Project | 519.70 | 4,736.40 | (4,216.70) |
| Radiation Project | ................ | 2,690.92 | (2,690.92) |
| Dissemination Capacity Building | ................ | 46,372.68 | (46,372.68) |
| North Stratford Emergency | ................ | 12,400.25 | (12,400.25) |
| Water Pollution | 331,000.00 | 328,586.73 | 2,413.27 |
| Home Retro-Fit Program | 35,318.25 | 118,841.80 | (83,523.55) |
| State Regional Coordinator | 6,250.00 | 38,112.82 | (31,862.82) |
| Boating Safety Program | ................ | 28,132.68 | (28,132.68) |
| Fire Investigation Reporting System | 5,927.69 | 12,729.90 | (6,802.21) |
| Federal Public Transportation | 21,379.65 | 10,384.29 | 10,995.36 |
| Education Information Center | 12,500.00 | 37,500.00 | (25,000.00) |
| Labor Statistics | (19,510.58) | 1,535.60 | (21,046.18) |
| Motorcycle Drivers Education | 13,077.25 | ................ | 13,077.25 |
| Business Management ESEA V | 50,000.00 | 43,865.40 | 6,134.60 |
| Administration - ESEA V | 174,412.73 | 159,411.41 | 15,001.32 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** | 1981 | 1980 | Increase (Decrease) |
| Health Statistic Center | $ 21,200.00 | $................ | $ 21,200.00 |
| Permanent Paramedic Program | 35,000.00 | 30,000.00 | 5,000.00 |
| Economic Development FY 80. | 3,167.00 | 40,000.00 | (36,833.00) |
| Supplemental Food Program | 3,340,347.47 | 1,700,804.54 | 1,639,542.93 |
| Governors Highway Safety Representative Conference. | ................ | 1,712.02 | (1,712.02) |
| Equal Education Opportunity | 18,342.80 | 31,267.81 | (12,925.01) |
| Automotive Medicine Conference. | 444.66 | 599.83 | (155.17) |
| NAGHSR Annual Conference. | ................ | 711.18 | (711.18) |
| Emergency Energy Conservation | 29,000.00 | ................ | 29,000.00 |
| Safety Belt Education | ................ | 15,987.60 | (15,987.60) |
| Direct Marketing Development. | ................ | 18,139.00 | (18,139.00) |
| Community Education Project | 57,914.09 | 36,740.52 | 21,173.57 |
| Project Culture | ................ | 10,420.06 | (10,420.06) |
| Human Resources Division. | 1,725,991.48 | 1,475,408.96 | 250,582.52 |
| Career Education Program. | 56,209.67 | 47,485.56 | 8,724.11 |
| Fire Incident Reporting System. | 14,060.18 | ................ | 14,060.18 |
| Technical Assistance. | 74,000.00 | 8,466.12 | 65,533.88 |
| Maintenance Enforcement II. | 5,865.33 | 13,265.67 | (7,400.34) |
| Computer Terminal Equipment | ................ | 2,000.00 | (2,000.00) |
| Community Services Administration | 14,896,523.00 | 10,557,201.00 | 4,339,322.00 |
| DOE Weatherization Program. | 110,025.64 | 89,979.23 | 20,046.41 |
| Emergency Building - Temporary Program. | 37,095.31 | 38,000.00 | (904.69) |
| Motorcycle Driver Education 1980. | 14,580.61 | 15,257.88 | (677.27) |
| Selection Technician. | ................ | 38,320.00 | (38,320.00) |
| Department Film Program | 52,620.00 | 10,000.00 | 42,620.00 |
| Police Safety Officer Association | 631.94 | 178.53 | 453.41 |
| State Basic Skills Improvement. | 42,754.90 | 1,192.60 | 41,562.30 |
| Dissemination Capital Building. | 51,762.10 | 7,577.45 | 44,184.65 |
| Pedestrian Safety Program | 17,149.71 | ................ | 17,149.71 |
| Money U/Title I Publications. | 260,724.83 | 611,387.09 | (350,662.26) |
| Institutional Library Services. | 28,922.00 | ................ | 28,922.00 |
| Title II - A Higher Education Act | 15,208.22 | 23,777.28 | (8,569.06) |

STATE OF NEW HAMPSHIRE
EXHIBIT A-6

GENERAL FUND

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| GRANTS FROM FEDERAL GOVERNMENT (Cont.) | Fiscal Year Ended June 30<br>1981 | 1980 | Increase (Decrease) |
|---|---|---|---|
| Regional Rail Rehabilitation FY 80 | $............... | $ 65,910.00 | $( 65,910.00) |
| Rail Passenger Demo | ( 635,497.09) | 635,497.09 | ( 1,270,994.18) |
| Rural Transportation - Sullivan County | 24,179.27 | ............... | 24,179.27 |
| Governor's Conference - Louisiana | 2,354.61 | ............... | 2,354.61 |
| IPA - Comprehensive System | 18,720.00 | ............... | 18,720.00 |
| RADEF Maintenance and Calibration | ............... | 18,294.29 | ( 18,294.29) |
| Federal Food Program | ............... | 203,720.67 | ( 203,720.67) |
| Economic Development FY 81 | 60,113.00 | ............... | 60,113.00 |
| Safety Education Aids | 540.00 | 2,302.26 | ( 1,762.26) |
| Rollinsford Housing Fund | 558,647.00 | 1,909,615.01 | ( 1,350,968.01) |
| Administration Fees | 293,801.00 | 151,959.00 | 141,842.00 |
| Employment Security Counsel - Federal | 220,987.92 | ............... | 220,987.92 |
| Alcohol/Occupation Restraint | 402.34 | ............... | 402.34 |
| Forest Resource Planning | 41,054.00 | 33,134.00 | 7,920.00 |
| Section 304 Grant | 89,326.20 | 5,996.80 | 83,329.40 |
| Bureau of Outdoor Recreation | ............... | 43,871.08 | ( 43,871.08) |
| Supplemental Educational Opportunity Grant | 58,720.00 | 58,957.69 | ( 237.69) |
| Basic Educational Opportunity Grant | 668,617.75 | 598,222.76 | 70,394.99 |
| National Direct Student Loan | 20,787.55 | 35,493.61 | ( 14,706.06) |
| Antitrust Enforcement Grant | 31,707.56 | ............... | 31,707.56 |
| College Work Study Program | 6,330.32 | 6,773.50 | ( 443.18) |
| Elderly Mobility | ............... | 24,674.88 | ( 24,674.88) |
| State Disaster Office | ............... | 1,841.14 | ( 1,841.14) |
| Air Resources | 498,929.45 | 421,583.00 | 77,346.45 |
| Teacher Centers Program | 1,253.13 | 1,994.14 | ( 741.01) |
| Veterans Service Officer | 822.13 | 4,442.90 | ( 3,620.77) |
| Training and Education Program FY 1980 | 5,586.00 | 2,500.00 | 3,086.00 |
| Rehabilitation Work for Railroad | 25,831.45 | 35,995.67 | ( 10,164.22) |
| Elementary Safety Education Program | 3,075.06 | ............... | 3,075.06 |
| Increased Mobility-Elderly | ( 6,326.40) | 170,000.00 | ( 176,326.40) |
| Antitrust Division FY 1979 | 97,733.96 | 57,596.04 | 40,137.92 |
| Rural Fire Protection Fund | 19,400.00 | 38,800.00 | ( 19,400.00) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM FEDERAL GOVERNMENT (Cont.) | | | |
| Multi-town Housing Payment | $ 4,351,233.00 | $............... | $ 4,351,233.00 |
| Historic Preservation Office | 496,048.11 | 347,990.00 | 148,058.11 |
| Historic Preservation Clearing | 139,287.67 | 160,220.65 | (20,932.98) |
| Improve Economic Development Program | 15,000.00 | (120,210.39) | 135,210.39 |
| Federal Funds | 334,394.00 | ............... | 334,394.00 |
| Total | 48,676,956.47 | 41,557,904.53 | 7,119,051.94 |
| GRANTS FROM LOCAL GOVERNMENT | | | |
| CETA Probation Officer | 8,844.35 | 6,131.93 | 2,712.42 |
| CETA Clerk II | 1,673.20 | 3,114.19 | (1,440.99) |
| Energy Action Committee | ............... | 22,000.00 | (22,000.00) |
| Full Time Position - 26 Weeks | ............... | 624.89 | (624.89) |
| CETA Public Service Funding | 1,464.10 | ............... | 1,464.10 |
| Increased Mobility - Elderly | (1,506.09) | 40,476.00 | (41,982.09) |
| Energy Action Committee | ............... | 2,700.00 | (2,700.00) |
| Eric Diffusion Project | ............... | 915.50 | (915.50) |
| CETA - Exeter District Office - 4 Person | 7,935.57 | 4,711.47 | 3,224.10 |
| CETA - Dover District Office - 3 Perons | 7,822.52 | 4,439.96 | 3,382.56 |
| CETA - Custodian - Archives | 344.67 | 908.26 | (563.59) |
| Court Financing Study | (20,214.73) | 43,116.00 | (63,330.73) |
| Fund from City of Nashua | ............... | 18,112.50 | (18,112.50) |
| Service Specialist - Deaf/Blind | 16,402.30 | ............... | 16,402.30 |
| Promotion Agricultural Products | 1,976.90 | ............... | 1,976.90 |
| Public Service Company | 10,000.00 | ............... | 10,000.00 |
| C. S. Mott Foundation | 1,750.00 | ............... | 1,750.00 |
| Secretary - Receptionist | 2,091.50 | ............... | 2,091.50 |
| Granite State | 2,700.00 | ............... | 2,700.00 |
| History of General Court | 12,000.00 | ............... | 12,000.00 |
| Ossipee District Office | 3,491.35 | ............... | 3,491.35 |
| CETA - Dover Office | 4,362.34 | ............... | 4,362.34 |
| Exeter District Office - 4 Persons | 10,138.60 | ............... | 10,138.60 |
| Court Stenographers | 487,407.23 | 406,613.66 | 80,793.57 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM LOCAL GOVERNMENT (Cont.)** | | | |
| Message Switch | $ 14,000.00 | $................ | $ 14,000.00 |
| C. S. Mott Foundation | ................ | 9,500.00 | (9,500.00) |
| Municipal Assessments | 432,669.64 | 271,585.44 | 161,084.20 |
| Boating Education Officers | ................ | 1,200.00 | (1,200.00) |
| Three CETA Positions | ................ | 1,347.55 | (1,347.55) |
| CETA Funds | 4,121.42 | 4,306.58 | (185.16) |
| Examination Revenue | 447,533.34 | 493,281.55 | (45,748.21) |
| Elderly Mobility | ................ | (5,160.80) | 5,160.80 |
| Transfer from Board of Medicine | 10,000.00 | 10,000.00 | ................ |
| Transfer from Transportation Authority | 25,000.00 | 25,000.00 | ................ |
| Total | 1,492,008.21 | 1,364,924.68 | 127,083.53 |
| **DONATIONS AND GIFTS** | | | |
| Consent Decree Implementation | ................ | 20,000.00 | (20,000.00) |
| Clearing Account | 47,799.53 | 31,294.88 | 16,504.65 |
| Energy and The Way We Live | ................ | 1,280.00 | (1,280.00) |
| John H. Pearson Trust | 1,190.00 | ................ | 1,190.00 |
| Shelter Work Program - Blind Education | 177,845.51 | 141,149.36 | 36,696.15 |
| N.H. Handicapped Child | 15.00 | ................ | 15.00 |
| Upper Valley Senior Citizens | 1,018.69 | ................ | 1,018.69 |
| Special Dental Fund | 4,847.56 | 4,013.20 | 834.36 |
| Mount Washington Commission | 1.00 | 1.00 | ................ |
| Wyman E. Cogswell Fund | 186.11 | ................ | 186.11 |
| Increased Mobility - Elderly | 5,485.58 | ................ | 5,485.58 |
| Student Senate | ................ | 435.12 | (435.12) |
| Total | 238,388.98 | 198,173.56 | 40,215.42 |
| **RENTS AND LEASES** | | | |
| Armory Rentals | 20,333.66 | 20,135.84 | 197.82 |
| National Guard Scholarship Fund | 13,887.50 | 13,152.50 | 735.00 |
| Health Lab Rental | 1,434,473.32 | 1,456,837.08 | (22,363.76) |
| Graphic Services Inventory Account | 169,122.86 | 99,427.97 | 69,694.89 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| RENTS AND LEASES (Cont.) | | | |
| Manchester Community Correction | $............... | $ 431.16 | $( 431.16) |
| National Guard Armories | 107,380.00 | 107,380.00 | ............... |
| Highway Transfer - Morton Building | 283,599.30 | 263,473.13 | 20,126.17 |
| Safety Transfer | 244,664.84 | 243,001.00 | 1,663.84 |
| Rental Income | ............... | 2,704.86 | ( 2,704.86) |
| Total | 2,273,461.48 | 2,206,543.54 | 66,917.94 |
| INTEREST, PREMIUMS AND DISCOUNTS | | | |
| John Nesmith Fund - Interest | 10,759.62 | 6,546.45 | 4,213.17 |
| Accrued Interest - Aeiral | 22,548.25 | ............... | 22,548.25 |
| Interest on Certificate of Deposits | 67,237.74 | 40,176.26 | 27,061.48 |
| Accrued Interest | 9,466.75 | ............... | 9,466.75 |
| Accrued Interest - Railroad Fund | 7,196.25 | ............... | 7,196.25 |
| Insurance Dividends | 53,630.51 | 52,485.09 | 1,145.42 |
| Interest on Revenue Sharing | ............... | 73,556.48 | ( 73,556.48) |
| Interest - Sires Stakes Program | 1,337.84 | 350.76 | 987.08 |
| Accrued Interest on Bonds | 11,939.91 | ............... | 11,939.91 |
| Interest on Investment U.N.H. Auxilliary | 28,847.22 | ............... | 28,847.22 |
| Interest on Investment - U.N.H. | 9,842.79 | ............... | 9,842.79 |
| Total | 222,806.88 | 173,115.04 | 49,691.84 |
| SALE OF COMMODITIES | | | |
| Sale of Law Books - Bank | 1,217.50 | 1,579.50 | ( 362.00) |
| Law Books - Small Loans | 43.00 | 2.00 | 41.00 |
| Manchester - N.H.V.T.C. - Miscellaneous | 189.00 | 231.00 | ( 42.00) |
| Sand and Gravel | 2,814.25 | ............... | 2,814.25 |
| Sale of Farm Produce | 234.43 | 41,460.98 | ( 41,226.55) |
| Prison Industry | 300,131.52 | 387,266.22 | ( 87,134.70) |
| Mount Washington Sales | 149,199.15 | 10,380.72 | 138,818.43 |
| Vending Stand Program | 39,589.46 | ............... | 39,589.46 |
| Transfer Farm Produce | 40,211.07 | 61,357.60 | ( 21,146.53) |
| Clearing Account | 324.00 | 170.00 | 154.00 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **SALE OF COMMODITIES (Cont.)** | | | |
| Plans, Maps - Public Works | $ 18,885.00 | $ 15,185.00 | $ 3,700.00 |
| Historic Artifacts - Visitor's Center | 119.00 | 15.00 | 104.00 |
| Historical Fund | 5,331.50 | 4,125.50 | 1,206.00 |
| Total | 558,288.88 | 521,773.52 | 36,515.36 |
| **SALE OF SERVICES** | | | |
| Dorm Supervisor Reimbursement | 1,651.00 | 50.00 | 1,601.00 |
| Sale of House and Senate Bills | 27,936.00 | 2,085.00 | 25,851.00 |
| Tuition | ................ | 527.00 | (527.00) |
| Nashua N.H.V.T.C. Tuition | 199,338.50 | 206,437.50 | (7,099.00) |
| Concord Technical Institute Tuition | 430,072.21 | 385,108.92 | 44,963.29 |
| Board - Concord Technical Institute | 210,398.23 | 174,999.04 | 35,399.19 |
| Concord Technical Institute Misc. Income | 4,957.90 | 2,087.52 | 2,870.38 |
| Manchester N.H.V.T.C. Tuition | 189,810.91 | 199,072.86 | (9,261.95) |
| Portsmouth N.H.V.T.C. Tuition | 135,046.10 | 139,125.37 | (4,079.27) |
| Tuition / N.H.V.T.C. - Berlin | 230,102.50 | 206,611.68 | 23,490.82 |
| Cafeteria / Berlin N.H.V.T.C. | 45,507.27 | 43,573.71 | 1,933.56 |
| Transfer from Welfare | 69,806.25 | 56,075.93 | 13,730.32 |
| Photostat Work | 10,308.97 | 4,850.02 | 5,458.95 |
| Services - Data Processing | 3,756,420.02 | 3,965,610.17 | (209,190.15) |
| Maintenance | 26,683.12 | 30,735.31 | (4,052.19) |
| Laconia School Maintenance | 4,335.19 | 8,276.13 | (3,940.94) |
| N. H. Home for the Elderly - Maintenance | 7,629.82 | 6,315.68 | 1,314.14 |
| Maintenance | 7,254.36 | 9,674.70 | (2,420.34) |
| Member Excess Income | 806,295.82 | 689,674.60 | 116,621.22 |
| Department of Personnel | 11,491.02 | 13,969.04 | (2,478.02) |
| Graphic - Printing Sales | 1,903.40 | 2,392.85 | (489.45) |
| N. H. Technical Institute - Concord Dormitory | 154,513.51 | 145,537.91 | 8,975.60 |
| Boat Tax - Revenue Administration | ................ | 126,756.45 | (126,756.45) |
| Concord Technical Institute | ................ | 568.97 | (568.97) |
| Claremont N.H.V.T.C. - Tuition | 202,211.89 | 200,150.46 | 2,061.43 |
| Tuition N.H.V.T.C. - Laconia | 147,675.52 | 131,747.60 | 15,927.92 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **SALE OF SERVICES (Cont.)** | | | |
| Printing Sales | $ 192,049.43 | $ 360,207.05 | $( 168,157.62) |
| Manchester Halfway House - Board & Care | 1,125.00 | 2,171.25 | ( 1,046.25) |
| Evening and Summer School - Concord Tech. | 376,930.75 | 354,840.56 | 22,090.19 |
| Evening / Summer School - Manchester Vocational | 222,140.26 | 164,957.01 | 57,183.25 |
| Evening / Summer School - Portsmouth Vocational | 408,586.64 | 329,370.58 | 79,216.06 |
| Evening / Summer School - Berlin Vocational | 49,722.35 | 66,964.78 | ( 17,242.43) |
| Evening / Summer School - Claremont Vocational | 31,892.91 | 26,376.87 | 5,516.04 |
| Evening / Summer School - Laconia Vocational | 100,626.11 | 73,344.55 | 27,281.56 |
| Evening / Summer School - Nashua Vocational | 294,174.03 | 237,340.06 | 56,833.97 |
| Conduct Energy Audit | 27,190.00 | 32,650.00 | ( 5,460.00) |
| Transfer from Barber Board | 2,940.00 | 4,000.00 | ( 1,060.00) |
| Septic Discharge Fees | 11,310.00 | 7,638.00 | 3,672.00 |
| Tuition | 147,482.46 | 123,962.07 | 23,520.39 |
| Maintenance Refunds | ............... | 1,965.60 | ( 1,965.60) |
| Tuition - Intep/Tutor Program | 14,135.00 | 8,120.00 | 6,015.00 |
| Evening / Summer School | 145.00 | ............... | 145.00 |
| Correctional Industries Inventory | 206,054.42 | ............... | 206,054.42 |
| Total | 8,767,853.87 | 8,545,922.80 | 221,931.07 |
| **ASSESSMENTS** | | | |
| Public Utilities Commission - Tax Assessments | 867,914.00 | 846,276.11 | 21,637.89 |
| Grant in Aid - OHRV | 55,112.35 | 114,258.91 | ( 59,146.56) |
| Compensation for Death | 168,591.00 | 231,721.58 | ( 63,130.58) |
| Benefits to Claimants | 53,345.78 | 32,534.32 | 20,811.46 |
| Bank Commission Exams | 713,373.16 | 641,616.61 | 71,756.55 |
| Branch Bank - Investigation | 277.50 | 654.32 | ( 376.82) |
| Utilitiy Assessment Tax | ( 11,011.03) | 11,011.03 | ( 22,022.06) |
| Gas Pipeline Safety | 5,567.68 | 29,512.35 | ( 23,944.67) |
| Utilities Assessment | 58,846.39 | 51,467.21 | 7,379.18 |
| Industrial Development Authority | 66,000.00 | 57,500.00 | 8,500.00 |
| Clearing Account - Pittsburg | 72,128.64 | 73,229.71 | ( 1,101.07) |
| Clearing Account - Lakeport Property | 18,305.21 | 17,778.48 | 526.73 |

STATE OF NEW HAMPSHIRE

EXHIBIT A-6

GENERAL FUND

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| ASSESSMENTS (Cont.) | | | |
| Twitchell Property Income . . . . . . . . . . . . . . . | $ 4,178.52 | $ 9,223.50 | $( 5,044.98) |
| Retirement Administration . . . . . . . . . . . . . . . | 505,783.66 | 775,674.06 | ( 269,890.40) |
| Police Standards County Fund. . . . . . . . . . . . . | 682,001.66 | 575,454.26 | 106,547.40 |
| Utilities Assessment Tax. . . . . . . . . . . . . . . . | 268.25 | ( 868.80) | 1,137.05 |
| Total. . . . . . . . . . . . . . . . . . . . . . . . | 3,260,682.77 | 3,467,043.65 | ( 206,360.88) |
| OTHER REVENUE | | | |
| Administration. . . . . . . . . . . . . . . . . . . . . | 72,820.00 | 72,808.00 | 12.00 |
| Returns Processing Division - Interest & Dividends. | 231,753.00 | 141,873.00 | 89,880.00 |
| Sale of Vehicle . . . . . . . . . . . . . . . . . . . | 33,560.00 | 33,110.35 | 449.65 |
| Workmen's Compensation Reimbursement. . . . . . . . | 29,988.63 | 5,624.91 | 24,363.72 |
| Special Railroad Fund . . . . . . . . . . . . . . . . | 474,572.51 | 1,323,695.31 | ( 849,122.80) |
| Suspense - Unidentifiable . . . . . . . . . . . . . . | ................ | 2.00 | ( 2.00) |
| Professional Administration Seminar . . . . . . . . . | 2,290.50 | 178.00 | 2,112.50 |
| Miscellaneous Berlin -- N.H.V.T.C.. . . . . . . . . . | 986.89 | 848.61 | 138.28 |
| Portsmouth N.H.V.T.C. . . . . . . . . . . . . . . . . | 229.60 | 1,576.68 | ( 1,347.08) |
| Claremont N.H.V.T.C.. . . . . . . . . . . . . . . . . | 1,549.00 | 1,573.00 | ( 24.00) |
| Miscellaneous N.H.V.T.C. - Laconia. . . . . . . . . . | 813.81 | 923.44 | ( 109.63) |
| Nashua N.H.V.T.C. . . . . . . . . . . . . . . . . . . | 1,015.47 | 792.43 | 223.04 |
| Miscellaneous Sales - Miscellaneous Departments . . | ( 1,200,548.06) | 1,217,073.09 | ( 2,417,621.15) |
| Bonding State Officers. . . . . . . . . . . . . . . . | 626.00 | 626.00 | ............... |
| Reimbursement to Postage. . . . . . . . . . . . . . . | 355,670.55 | 355,381.24 | 289.31 |
| N. E. Regional Commission . . . . . . . . . . . . . . | 257,822.66 | 108,003.84 | 149,818.82 |
| Municipal Services. . . . . . . . . . . . . . . . . . | 16,501.65 | 27,364.00 | ( 10,862.35) |
| Property Appraisal. . . . . . . . . . . . . . . . . . | 75,650.50 | 87,526.00 | ( 11,875.50) |
| Wage Claim Settlements - General. . . . . . . . . . . | 136.00 | 372.02 | ( 236.02) |
| Federal Funds - Student Loans . . . . . . . . . . . . | 22,325.38 | ................ | 22,325.38 |
| National Direct Student Loan. . . . . . . . . . . . . | 3,409.00 | 4,180.00 | ( 771.00) |
| Card Service Maine - Vermont. . . . . . . . . . . . . | 20,000.00 | 20,000.00 | ............... |
| N.D.S.L. Loan Revolving Account . . . . . . . . . . . | 124,383.06 | 80,524.72 | 43,858.34 |
| Child Nutrition Program . . . . . . . . . . . . . . . | 40,469.00 | 59,833.00 | ( 19,364.00) |
| Transfer from Public Utilities Commission . . . . . | 32,485.00 | 31,200.00 | 1,285.00 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **OTHER REVENUE (Cont.)** | | | |
| Transfer from Initial Plate | $ 2,838.00 | $ 2,958.00 | $(120.00) |
| Transfer from O.H.R.V. | 316.00 | 329.00 | (13.00) |
| Edmund L. Barker, Consultant | 4,157.40 | 4,237.50 | (80.10) |
| Special Investigation | 9,050.00 | ................ | 9,050.00 |
| Registration Fees - Solar Hot Water | 1,250.00 | ................ | 1,250.00 |
| Recycling Conference | 755.00 | ................ | 755.00 |
| Conduct Aerial Photography | 1,000.00 | ................ | 1,000.00 |
| Trickling Falls Dam | 1,300.00 | ................ | 1,300.00 |
| Wood Pellet Stoker | 500.00 | ................ | 500.00 |
| Drug and Alcohol Abuse | 2,158.32 | 2,332.06 | (173.74) |
| Tramway Service Charges | 927,583.61 | 70,144.15 | 857,439.46 |
| Tirrell House Clearing | 13,148.00 | 5,422.00 | 7,726.00 |
| Additional College Work Study | 3,417.58 | 1,725.31 | 1,692.27 |
| Service Specialist - Deaf/Blind | 5,924.80 | ................ | 5,924.80 |
| Milk Products Security Bond | ................ | 20,000.00 | (20,000.00) |
| NESPAC - Investigation | 14,320.00 | ................ | 14,320.00 |
| Clearing Account | 5,579.50 | ................ | 5,579.50 |
| Sale of Public Utilities Commission Report | 3,580.00 | ................ | 3,580.00 |
| Public Services - Income | 22,000.00 | ................ | 22,000.00 |
| U.N.H. Auxilliary Enterprises - Principal | 1,450,000.00 | 1,490,000.00 | (40,000.00) |
| U.N.H. Auxilliary Enterprises - Interest | 1,296,605.56 | 1,270,685.00 | 25,920.56 |
| Refund of Debt Service | 367,832.50 | 377,093.75 | (9,261.25) |
| Miscellaneous Departments | 1,520.00 | 4,748.71 | (3,228.71) |
| Bookstore Inventory | 26,574.06 | 272,305.21 | (245,731.15) |
| Refunds of Expense | 1,261.64 | ................ | 1,261.64 |
| Total | 4,761,182.12 | 7,097,070.33 | (2,335,888.21) |
| **GRANTS FROM OTHER AGENCIES** | | | |
| Narcotics Conspiracy | ................ | 105.00 | (105.00) |
| Aid Phase Microscope | ................ | 1,843.80 | (1,843.80) |
| Continuing Legal Education | ................ | (262.64) | 262.64 |
| Auto Theft Investigation Course | ................ | 52.50 | (52.50) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM OTHER AGENCIES (Cont.) | | | |
| Administrative Assistant - Chief Justice. . . . . . | $............... | $ 2,057.96 | $( 2,057.96) |
| Court House Security System . . . . . . . . . . . . . | ............... | 6,598.00 | ( 6,598.00) |
| Youth Services Project. . . . . . . . . . . . . . . . | 375.00 | 4,943.77 | ( 4,568.77) |
| 1979 Summer Interns . . . . . . . . . . . . . . . . . | ............... | 5,045.54 | ( 5,045.54) |
| Legal Interns - Summer '79. . . . . . . . . . . . . . | ............... | 3,535.72 | ( 3,535.72) |
| Communications Equipment. . . . . . . . . . . . . . . | 283.50 | 8,389.57 | ( 8,106.07) |
| Summer Interns 79 . . . . . . . . . . . . . . . . . . | ............... | 2,193.29 | ( 2,193.29) |
| Continuing Education Program. . . . . . . . . . . . . | 6,140.41 | 14,726.30 | ( 8,585.89) |
| Continuing Legal Education. . . . . . . . . . . . . . | ............... | 1,845.85 | ( 1,845.85) |
| Legal Summer Intern 1979. . . . . . . . . . . . . . . | ............... | 6,221.68 | ( 6,221.68) |
| 109th ACA Congress. . . . . . . . . . . . . . . . . . | ............... | 1,489.20 | ( 1,489.20) |
| Statistical Analysis Center . . . . . . . . . . . . . | 121,686.12 | 102,646.30 | 19,039.82 |
| Arson Management Seminar. . . . . . . . . . . . . . . | ............... | 597.66 | ( 597.66) |
| Statistical Data to Court System. . . . . . . . . . . | ............... | 102.54 | ( 102.54) |
| Summer Intern Program 79. . . . . . . . . . . . . . . | ............... | 922.70 | ( 922.70) |
| Annual Congress - - ACA . . . . . . . . . . . . . . . | ............... | 368.67 | ( 368.67) |
| Symposium - Recent Matters, etc.. . . . . . . . . . . | ............... | 4,701.16 | ( 4,701.16) |
| Superior Court Law Clerks . . . . . . . . . . . . . . | 8,358.77 | 23,815.71 | ( 15,456.94) |
| "Project Awareness" . . . . . . . . . . . . . . . . . | ............... | 3,146.06 | ( 3,146.06) |
| Safety Manager's Seminar. . . . . . . . . . . . . . . | 335.76 | 1,397.42 | ( 1,061.66) |
| Discretionary Grant . . . . . . . . . . . . . . . . . | 281.10 | 115,787.86 | ( 115,506.76) |
| Safety Managers Seminar . . . . . . . . . . . . . . . | ............... | 569.77 | ( 569.77) |
| Master Name Index . . . . . . . . . . . . . . . . . . | 177,157.38 | 34,432.34 | 142,725.04 |
| 1979 Annual Congress - ASC. . . . . . . . . . . . . . | ............... | 390.89 | ( 390.89) |
| Second Annual National Juvenile Justice Conference. | ............... | 482.26 | ( 482.26) |
| Measuring Projector . . . . . . . . . . . . . . . . . | 270.00 | 3,961.00 | ( 3,691.00) |
| American Laundry and Linen . . . . . . . . . . . . . | ............... | 1,024.77 | ( 1,024.77) |
| Armorers School . . . . . . . . . . . . . . . . . . . | 451.00 | ............... | 451.00 |
| Director - Administrative Service . . . . . . . . . . | 28,371.84 | 9,066.62 | 19,305.22 |
| Summer Interns. . . . . . . . . . . . . . . . . . . . | 3,558.04 | ............... | 3,558.04 |
| Communications Equipment. . . . . . . . . . . . . . . | 9,590.70 | ............... | 9,590.70 |
| Three Summer Interns. . . . . . . . . . . . . . . . . | 4,620.87 | 329.45 | 4,291.42 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM OTHER AGENCIES (Cont.) | | | |
| Summer Interns 1980 | $ 24,857.68 | $ 454.26 | $ 24,403.42 |
| Statistical Data - N.H. Court System | 507.81 | ................ | 507.81 |
| Liason Probation Officer | 28,428.58 | ................ | 28,428.58 |
| Adjudication | 26,724.32 | ................ | 26,724.32 |
| Judicial - Non-judicial Program | 10,088.57 | ................ | 10,088.57 |
| Coordinator - Continuing Education Public Info. | 16,965.63 | ................ | 16,965.63 |
| NESPAC - Regional Investigations | 9,259.00 | ................ | 9,259.00 |
| Medical - Legal Forensic Seminar | 10,703.07 | ................ | 10,703.07 |
| Hazardous Waste Project | 383.00 | ................ | 383.00 |
| Judicial Council Administration | 10,156.25 | ................ | 10,156.25 |
| Three Typewriters | ................ | 74.00 | (74.00) |
| Computer Programmer/Analyst | 4,432.30 | 16,358.49 | (11,926.19) |
| Work Shift-Day Off Seminar | ................ | 53.59 | (53.59) |
| Security Video Cassette | ................ | 80.39 | (80.39) |
| Crime Lab Equipment | ................ | 126.00 | (126.00) |
| Interstate Comp. Adm. Works | ................ | 552.27 | (552.27) |
| Region I Correction Education Conference | ................ | 317.24 | (317.24) |
| Homicide Investigation Seminar | ................ | 439.82 | (439.82) |
| 1980 International Conference Treatment | ................ | 747.26 | (747.26) |
| On Site Drug Abuse Testing | 2,290.08 | 8,648.92 | (6,358.84) |
| Research Evaluation at Y.D.C. | 18,305.96 | ................ | 18,305.96 |
| Closing Spaulding Cottage | 3,617.60 | ................ | 3,617.60 |
| Paperless Court | 9,822.82 | ................ | 9,822.82 |
| In-State Juvenile Officer Training | ................ | 2,914.17 | (2,914.17) |
| Support Services for Information Systems | ................ | 3,693.48 | (3,693.48) |
| Summer Intern - 1980 | 3,084.69 | 449.94 | 2,634.75 |
| Merrimack County Juvenile Advocacy Program | 4.24 | 18,330.04 | (18,325.80) |
| Rules Distribution | ................ | (265.07) | 265.07 |
| Architect - Wall Tower | ................ | 26.80 | (26.80) |
| Library | ................ | 3,119.96 | (3,119.96) |
| Crime Commission Grant | 4,718.51 | 19,542.90 | (14,824.39) |
| Statistical Analysis | ................ | 96.54 | (96.54) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| GRANTS FROM OTHER AGENCIES (Cont.) | Fiscal Year Ended June 30 1981 | 1980 | Increase (Decrease) |
|---|---|---|---|
| Electronic Security Equipment | $( 2,284.00) | $............... | $( 2,284.00) |
| White Collar Crime Investigation | ............... | 4,606.77 | ( 4,606.77) |
| Business Office Account | ............... | 930.36 | ( 930.36) |
| In-State Juvenile Officer Training | ............... | 3,516.57 | ( 3,516.57) |
| Clerk Typist II | ............... | 513.52 | ( 513.52) |
| N. H. Crime Reports Program | ............... | 1,029.00 | ( 1,029.00) |
| Judicial Planning Commission | 7,851.06 | 8,778.26 | ( 927.20) |
| Continuing Education | ............... | 327.73 | ( 327.73) |
| Judicial and Professional Conduct | ( 226.04) | 867.68 | ( 1,093.72) |
| OMBUD/Executive Assistant | ............... | ( 1,262.43) | 1,262.43 |
| Establishment Recommended Position | ............... | 4,285.20 | ( 4,285.20) |
| Medical Stenographer I | ............... | 107.18 | ( 107.18) |
| Basic Management Information System | ............... | 950.05 | ( 950.05) |
| PADA Counselor - State Prison | ............... | 2,962.55 | ( 2,962.55) |
| State Prison Emergency Support Staff | ............... | 2,871.92 | ( 2,871.92) |
| In-Service Training Development | ............... | 2,125.66 | ( 2,125.66) |
| Summer Intern 1978 | ............... | 49.00 | ( 49.00) |
| Superior Court Law Clerks | ............... | 418.00 | ( 418.00) |
| High Performance Liquid Chromatography | ............... | 374.09 | ( 374.09) |
| Statewide Crime Prevention | ............... | 577.00 | ( 577.00) |
| Improve Admin. Service-District/Municipal Court | ............... | 1,826.37 | ( 1,826.37) |
| Public Information and Education Program | ............... | 102.29 | ( 102.29) |
| In-State Juvenile Offficer Training | ............... | 343.96 | ( 343.96) |
| Crime Commission Funds | ( 29,793.06) | 113,457.00 | ( 143,250.06) |
| Intake Class-Diagnose and Treatment | ............... | 10,618.26 | ( 10,618.26) |
| Continuation of Correctional Training | ............... | 6,926.38 | ( 6,926.38) |
| Laundry Training Equipment | ............... | 26.80 | ( 26.80) |
| Judicial Planning Committee | ............... | 18,476.72 | ( 18,476.72) |
| Uniform Crime Reporting Program | ............... | 50,906.64 | ( 50,906.64) |
| Police Instructor Training | ............... | 662.30 | ( 662.30) |
| Traffic Records Research | 10,968.32 | 35,919.15 | ( 24,950.83) |
| Dispatcher Training | ............... | 14.60 | ( 14.60) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM OTHER AGENCIES (Cont.)** | | | |
| Accident Investigation Training | $............... | $ 578.44 | $(578.44) |
| Emergency Driving School | ............... | 402.17 | (402.17) |
| Integrated Accident Report System | ............... | 19,302.14 | (19,302.14) |
| Pupil Transportation Safety Program | ............... | 9,765.40 | (9,765.40) |
| Hearings Officer | ............... | 3,540.01 | (3,540.01) |
| Y.D.C. Driver Education Program | ............... | 17.64 | (17.64) |
| Traffic Accident Analyst | ............... | 1,114.72 | (1,114.72) |
| Traffic Records Research | ............... | 17,746.59 | (17,746.59) |
| Highway Safety Grant | ............... | 17,015.68 | (17,015.68) |
| Breathalizer School | ............... | 5.44 | (5.44) |
| State Police Equipment | ............... | 1,658.38 | (1,658.38) |
| Summer "55" Patrol | ............... | 25,924.25 | (25,924.25) |
| AAMVA 11th Annual Inst. | ............... | 1,232.04 | (1,232.04) |
| State Police Communication Technician | 5,348.91 | 7,949.79 | (2,600.88) |
| Legal Intern (Paralegal) | 4,475.77 | 5,189.47 | (713.70) |
| Integrated Accident Report | 14,736.57 | 35,211.07 | (20,474.50) |
| Pupil Transportation Safety | 12,193.09 | 28,613.99 | (16,420.90) |
| Message Switch | 25,856.96 | ............... | 25,856.96 |
| 55 MPH Air Patrol | 4,884.19 | 66,615.81 | (61,731.62) |
| Dart Users' Meeting | ............... | 623.75 | (623.75) |
| Accident Investigation | ............... | 1,683.53 | (1,683.53) |
| State Police D.W.I. Enforcement | ............... | 7,730.52 | (7,730.52) |
| Motorcycle 55 Enforcement | 10,210.06 | 15,306.32 | (5,096.26) |
| D.W.I. Patrols | 32,812.31 | ............... | 32,812.31 |
| Highway Safety | ............... | 325.00 | (325.00) |
| Hazardous Material Seminar | ............... | 1,048.00 | (1,048.00) |
| Legal Intern Paralegal FY 81 | 6,160.46 | ............... | 6,160.46 |
| Communications Technician | 13,752.11 | ............... | 13,752.11 |
| Radar Instructor Training | 1,347.95 | ............... | 1,347.95 |
| State-wide Radar Training | 12,381.81 | ............... | 12,381.81 |
| Pupil Transportation Safety | 26,316.69 | ............... | 26,316.69 |
| Youth Motor Vehicle Violation | 11,948.17 | ............... | 11,948.17 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM OTHER AGENCIES (Cont.)** | | | |
| Integrated Accident Report | $ 21,965.57 | $............... | $ 21,965.57 |
| Message Switch Task I | 2,103.58 | ............... | 2,103.58 |
| Hazardous Materials Form | 1,375.00 | ............... | 1,375.00 |
| 55 MPH Air Patrol | 8,565.22 | ............... | 8,565.22 |
| Dispatcher Training | 2,499.94 | ............... | 2,499.94 |
| Traffic Records Research | 7,447.96 | ............... | 7,447.96 |
| Selective Enforcement Program | 2,367.81 | ............... | 2,367.81 |
| Selective Enforcement Terminal | 1,200.00 | ............... | 1,200.00 |
| Accident Investigation Training | 1,555.46 | ............... | 1,555.46 |
| Transfer Highway Safety | 3,464.86 | ............... | 3,464.86 |
| AAMVA Conference | 677.83 | ............... | 677.83 |
| Film Strips | ............... | 660.77 | (660.77) |
| Jobs and Employment Training | ............... | 121.75 | (121.75) |
| Pre-release Program | ............... | 215.65 | (215.65) |
| Vocational Education | ............... | 176.06 | (176.06) |
| Oil Burner Technician | ............... | 14,259.46 | (14,259.46) |
| Consumer and Homemaking | ............... | 49.00 | (49.00) |
| Video Reading Program | ............... | 977.10 | (977.10) |
| Instruction Improvement Grant | ............... | (.10) | .10 |
| Service Station Mechanic | ............... | 16,124.54 | (16,124.54) |
| Federal Program Audit | 48,589.72 | 41,585.84 | 7,003.88 |
| Adult Basic Education Program | ............... | 225.85 | (225.85) |
| ESEA Title I | ............... | 22,553.30 | (22,553.30) |
| School District Profile II | ............... | 103.02 | (103.02) |
| Dovack Reading Program | ............... | 1,879.29 | (1,879.29) |
| Vocational Program for the Disadvantaged | ............... | 700.71 | (700.71) |
| School Nutrition | 100,441.00 | 92,447.00 | 7,994.00 |
| Adult Basic Education Program | ............... | 80.25 | (80.25) |
| School Lunch Program | 19,644.00 | 35,771.00 | (16,127.00) |
| ESEA Title 1 | ............... | 160.00 | (160.00) |
| Education Grant Fund | ............... | 236.63 | (236.63) |
| Inter-department Transfer | 7,874.97 | 34,252.70 | (26,377.73) |

## STATE OF NEW HAMPSHIRE
## GENERAL FUND

EXHIBIT A-6

### COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM OTHER AGENCIES (Cont.) |  |  |  |
| Supplemental Services - Disadvantaged | $............... | $ 9,962.48 | $( 9,962.48) |
| Sign Language Program | ............... | 6,281.92 | ( 6,281.92) |
| Supplemental Services - Handicapped | ............... | 5,988.89 | ( 5,988.89) |
| Transfer - Department of Education | 8.63 | 11,391.37 | ( 11,382.74) |
| Peer Tutoring | ( 3.92) | 3,567.29 | ( 3,571.21) |
| Energy Action Committee | ............... | 2,700.00 | ( 2,700.00) |
| Adult Basic Education Program | 234.17 | 6,944.76 | ( 6,710.59) |
| Transfer from Education | 20,208.29 | 67,764.35 | ( 47,556.06) |
| Video Reading Program | 295.20 | 7,622.70 | ( 7,327.50) |
| Interpretor/Tutor Training Program | ............... | 9,884.36 | ( 9,884.36) |
| Adult Apprentice Training Program | ............... | 15,248.92 | ( 15,248.92) |
| Diversified Occupations - Business Office | ............... | 2,362.50 | ( 2,362.50) |
| Vocational Education Act - Subpart II | ............... | 520.92 | ( 520.92) |
| Project Bootstrap | ............... | 17,007.95 | ( 17,007.95) |
| Welding Program | ............... | 4,092.77 | ( 4,092.77) |
| Drafting Program - Supplemental | ............... | 4,020.96 | ( 4,020.96) |
| Special Services for Disadvantaged | 8,460.92 | 11,000.00 | ( 2,539.08) |
| Consumer and Homemaking | 52.76 | 1,543.88 | ( 1,491.12) |
| Follow-up Studies | ............... | 958.00 | ( 958.00) |
| Eric Diffusion Project | 23,263.70 | ............... | 23,263.70 |
| CETA Licensed PN Program | 30,321.55 | ............... | 30,321.55 |
| Title I Grant - FY 1981 | 68,803.29 | ............... | 68,803.29 |
| Adult Basic Education | 8,196.97 | ............... | 8,196.97 |
| Traffic Division Vocational Rehabilitation | 5,000.00 | ............... | 5,000.00 |
| Elementary Safety Education | 21,892.51 | ............... | 21,892.51 |
| Fuel Saving - Education | 2,500.00 | ............... | 2,500.00 |
| Department of Education | 56,212.04 | ............... | 56,212.04 |
| Develop Studies Program | 17,430.01 | ............... | 17,430.01 |
| Vocational Education - Special 5 | 1,228.58 | ............... | 1,228.58 |
| Sign Language Program | 6,062.86 | ............... | 6,062.86 |
| Pre-Tech Program - N.H. Technical Institute | 7,855.53 | ............... | 7,855.53 |
| Supplemental Instruction | 4,564.13 | ............... | 4,564.13 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| GRANTS FROM OTHER AGENCIES (Cont.) | Fiscal Year Ended June 30 1981 | 1980 | Increase (Decrease) |
|---|---|---|---|
| Building Trades Consultant | $ 2,923.00 | $............... | $ 2,923.00 |
| Student-Employer Follow-up | 1,202.64 | ............... | 1,202.64 |
| Transfer - Department of Education | 1,500.00 | ............... | 1,500.00 |
| Title II-D | 7,285.75 | ............... | 7,285.75 |
| Title II-H | 9,641.49 | ............... | 9,641.49 |
| Health Facilities Administration | 228,902.00 | 213,056.00 | 15,846.00 |
| Family Planning | ............... | 28,414.00 | (28,414.00) |
| Domestic Relations Services | 215,772.45 | 137,124.17 | 78,648.28 |
| Transfer - Executive - NERC Funds | 6,070.72 | ............... | 6,070.72 |
| Coastal Zone Management | ............... | 684.00 | (684.00) |
| Driver Education Funds | ............... | 1,730.00 | (1,730.00) |
| Transfer From Safety | 54,381.00 | 47,605.00 | 6,776.00 |
| Library Services to Institutions | 3,020.00 | 3,153.00 | (133.00) |
| Vocational Program (Disadvantaged) | ............... | 201.16 | (201.16) |
| Institution School Library | ............... | 3,713.00 | (3,713.00) |
| Special OHRV Registration Fees | 58,426.00 | 36,628.00 | 21,798.00 |
| CETA Employment | ............... | 11,862.76 | (11,862.76) |
| Coordinator of Federal Funds | 134.06 | (134.06) | 268.12 |
| Governor's Youth Program FY'78 | ............... | 806.00 | (806.00) |
| Transfer from Dental Board | 8,820.00 | 5,500.00 | 3,320.00 |
| Transfer from Board of Medicine | 27,931.00 | 27,931.00 | ............... |
| Planning Services | ............... | 1,377.52 | (1,377.52) |
| Recruit Training | ............... | (23,481.10) | 23,481.10 |
| Professional and Technical Services | ............... | 15,912.24 | (15,912.24) |
| Statewide Fire Prevention | 4,077.84 | 9,699.57 | (5,621.73) |
| Exploration Project | ............... | 37,379.72 | (37,379.72) |
| Regional Rail Rehabilitation Project | ............... | 408,060.30 | (408,060.30) |
| State Art Fund | ............... | 24,570.00 | (24,570.00) |
| Executive-Council on Energy | ............... | 25,000.00 | (25,000.00) |
| Project Culture | ............... | 4,173.86 | (4,173.86) |
| Winter Maintenance Snowmobile Trail | ............... | 12,500.00 | (12,500.00) |
| Dovack Reading Program 1980 | 2,181.08 | 14,962.05 | (12,780.97) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM OTHER AGENCIES (Cont.) | | | |
| Accident Investigation | $............... | $ 1,253.22 | $( 1,253.22) |
| Police Instructor School | ............... | 1,582.90 | ( 1,582.90) |
| Dispatcher Training | ............... | 1,947.07 | ( 1,947.07) |
| Driver Education - Safety | 2,727.33 | 7,091.12 | ( 4,363.79) |
| State Library Funds FY80 | ............... | 4,625.00 | ( 4,625.00) |
| Energy Conservation and Emergency Program | 55,000.00 | 20,000.00 | 35,000.00 |
| Timber Dam - Willey House | 94,852.04 | ............... | 94,852.04 |
| Career Ladders Program | ............... | 4,874.80 | ( 4,874.80) |
| Transfer from Construction Project | 288,732.93 | 278,114.20 | 10,618.73 |
| Transfer - Executive Office State Planning | 36,520.37 | 50.30 | 36,470.07 |
| Study Statutes, Regulations, etc. | 3,000.00 | 12,000.00 | ( 9,000.00) |
| Institutional Management Study | 5,000.00 | ............... | 5,000.00 |
| Attorney II - Position - Water Supply | 7,562.45 | ............... | 7,562.45 |
| Office State Planning | 17,730.00 | ............... | 17,730.00 |
| Decennial Festival | 900.00 | ............... | 900.00 |
| Institutional School Library | 3,700.00 | ............... | 3,700.00 |
| State Library Funds FY 81 | 4,677.50 | ............... | 4,677.50 |
| Dovack Reading Program | 6,311.10 | ............... | 6,311.10 |
| Professional and Technical Services | 10,663.87 | ............... | 10,663.87 |
| Hazardous Waste Treatment | 4,000.00 | ............... | 4,000.00 |
| N. H. Council on Aging | 1,500.00 | ............... | 1,500.00 |
| Basic Reading Skills | 12,552.29 | ............... | 12,552.29 |
| Professional and Technical | 8,344.65 | ............... | 8,344.65 |
| Transfer - Department of Safety | 3,002.70 | ............... | 3,002.70 |
| Commission on the Arts | 980.00 | ............... | 980.00 |
| Information and Referral Services | 53,163.95 | ............... | 53,163.95 |
| Organic Laboratory Division | 73,413.48 | ............... | 73,413.48 |
| Employ Security Counsel - Continued | 109,946.00 | ............... | 109,946.00 |
| State Library | 14,724.00 | ............... | 14,724.00 |
| Water Supply and Pollution | 10,483.18 | ............... | 10,483.18 |
| Other Agency Funds | 3,713.00 | ............... | 3,713.00 |
| Income - State Planning | 18,877.59 | ............... | 18,877.59 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

## COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM OTHER AGENCIES (Cont.)** | | | |
| Conduct Aerial Photography | $ 3,000.00 | $............... | $ 3,000.00 |
| Public Works and Highways | 13,600.00 | 29,800.00 | ( 16,200.00) |
| Transfer from Highway | 250,661.15 | 230,590.20 | 20,070.95 |
| Car Pooling | 17,727.37 | 7,583.87 | 10,143.50 |
| Superior Court | 170,002.35 | 160,099.45 | 9,902.90 |
| Administrative Services | 8,368.82 | 7,723.16 | 645.66 |
| Sentence Revenue Board | 2,331.16 | 2,331.16 | ............... |
| Law Clerk Division | 20,231.88 | 19,108.05 | 1,123.83 |
| Office of Commissioner | 146,501.08 | 144,442.22 | 2,058.86 |
| Business Office | 307,637.75 | 277,823.15 | 29,814.60 |
| Equipment Control | 119,915.46 | 84,542.84 | 35,372.62 |
| Data Processing Unit | 1,762,638.67 | 1,584,451.09 | 178,187.58 |
| Weigh Station Detail | 193,882.03 | 212,594.10 | ( 18,712.07) |
| Administration-Division of Motor Vehicle | 129,662.61 | 117,475.88 | 12,186.73 |
| Driver Licensing | 1,080,939.36 | 1,029,337.20 | 51,602.16 |
| Motor Vehicle Registration | 1,150,129.89 | 1,129,265.66 | 20,864.23 |
| Motor Vehicle Inspection | 103,875.86 | 103,562.69 | 313.17 |
| Financial Responsibility | 533,805.87 | 490,622.28 | 43,183.59 |
| Road Toll Section | 439,495.96 | 426,851.75 | 12,644.21 |
| State Police | 404,120.97 | 429,976.48 | ( 25,855.51) |
| Detective Bureau | 498,542.20 | 480,405.31 | 18,136.89 |
| Traffic Bureau - Highway | 5,426,454.59 | 4,755,821.58 | 670,633.01 |
| Traffic Bureau - Central Turnpike | 349,424.61 | 320,321.14 | 29,103.47 |
| Traffic Bureau - Blue Star | 153,969.78 | 141,027.59 | 12,942.19 |
| Traffic Bureau - Spaulding Turnpike | 88,828.87 | 81,362.03 | 7,466.84 |
| State Overhead Charges | 345,917.00 | 345,917.00 | ............... |
| Debt Service | 404,851.00 | 312,657.00 | 92,194.00 |
| Transfer from Highway | 158,385.89 | 149,665.01 | 8,720.88 |
| Certificate of Title | 516,999.94 | 495,722.72 | 21,277.22 |
| Recodify Motor Vehicle Laws | ............... | 10,000.00 | ( 10,000.00) |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM OTHER AGENCIES (Cont.) |  |  |  |
| State Police Overtime . . . . . . . . . . . . . . . . . | $ 44,549.57 | $ 54,300.00 | $( 9,750.43) |
| Transfer Manifest . . . . . . . . . . . . . . . . . . | 636,203.88 | 179,605.15 | 456,598.73 |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 18,194,135.10 | 16,626,594.85 | 1,567,540.25 |
| TOTAL GENERAL FUND RESTRICTED REVENUE BY SOURCE . . | $ 92,164,696.49 | $ 84,714,791.60 | $ 7,449,904.89 |

## STATE OF NEW HAMPSHIRE
## GENERAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS<br>Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| **GENERAL GOVERNMENT** | | | |
| Executive Office | $ 83,899.98 | $ 764,879.13 | $ 2,379,450.08 |
| Human Resources | 55,432.14 | .............. | 18,332,417.47 |
| Executive Council | .............. | 59,619.60 | .............. |
| N. H. Oceanographic Foundation | 667.22 | 35,907.71 | .............. |
| Office of State Planning | 88,636.41 | .............. | 102,039.20 |
| Coordinator of Federal Funds | 1,040.14 | 84,762.53 | 24,555.00 |
| Alcohol Drug Prevention | 9,374.31 | .............. | .............. |
| Council on Energy | 274,225.57 | .............. | 2,124,134.39 |
| Legislative Facilities Committee | 6,433.10 | 12,500.00 | .............. |
| Legislative Accounting | 491,278.41 | 4,233,725.57 | 47,290.50 |
| Legislative Services | 466,777.09 | 557,031.00 | .............. |
| Business Supervisor | 734,810.45 | 3,747,098.38 | .............. |
| Graphic Services | ( 380,084.84) | 86,278.16 | 997,954.22 |
| Division of Accounts | 6,256.11 | 494,419.79 | 53,345.78 |
| Purchase and Property | 1,375.00 | 370,816.12 | 626.00 |
| American Revolution Commission | 5,000.60 | .............. | .............. |
| Buildings and Grounds | 223,768.35 | 1,319,031.00 | 1,962,737.46 |
| Business Supervisors | 28.45 | 31,179.81 | 355,670.55 |
| Business Administration | 4,125.00 | 2,633.72 | .............. |
| Centralized Data Processing | 287,030.86 | 440,564.35 | 3,756,420.02 |
| Personnel Department | 44,498.82 | 462,029.25 | 50,412.02 |
| Office of State Negotiations | 49,602.85 | 50,029.84 | .............. |
| Secretary of State | 68,380.61 | 553,829.25 | 18,308.97 |
| Division of Records | 17,174.08 | 101,125.81 | 344.67 |
| N. H. State Library | 34,209.45 | 957,788.61 | 427,877.49 |
| State Treasurer | 349,508.00 | 56,069,784.80 | 812,387.51 |
| N. H. Retirement System | 472,090.12 | 6,759,486.46 | 559,414.17 |
| Revenue Administration | 60,501.36 | 2,924,947.75 | 650,634.15 |
| Board of Taxation | 858.07 | 234,642.43 | .............. |
| Total General Government | 3,456,897.71 | 80,354,111.07 | 32,656,019.65 |

EXHIBIT A-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 2,088,928.55) | $ 1,139,300.64 | $ 825,937.71 | $ 52,005.45 | $ 101,619.00 | $ 159,738.48 |
| .............. | 18,387,849.61 | 17,812,547.75 | .............. | .............. | 575,301.86 |
| .............. | 59,619.60 | 54,316.83 | 189.69 | 5,113.08 | .............. |
| 1,660.44 | 38,235.37 | 36,259.71 | 667.22 | 1,308.44 | .............. |
| .............. | 190,675.61 | 166,060.46 | .............. | 691.38 | 23,923.77 |
| ( 15,241.09) | 95,116.58 | 89,949.45 | 420.00 | 3,715.99 | 1,031.14 |
| ( 9,374.31) | .............. | .............. | .............. | .............. | .............. |
| .............. | 2,398,359.96 | 2,094,579.37 | 26,429.60 | .............. | 277,350.99 |
| ( 4,000.00) | 14,933.10 | 12,011.09 | .............. | .............. | 2,922.01 |
| 393,006.72 | 5,165,301.20 | 4,036,802.62 | .............. | 2,000.00 | 1,126,498.58 |
| ( 365,651.72) | 658,156.37 | 442,083.82 | .............. | .............. | 216,072.55 |
| ( 2,726,795.85) | 1,755,112.98 | 1,145,129.29 | 182,842.13 | 315,792.95 | 111,348.61 |
| 2,501.28 | 706,648.82 | 1,347,863.19 | 28,728.21 | 5,896.89 | ( 675,839.47) |
| 7,623,521.78 | 8,177,543.46 | 538,377.59 | 29.12 | 1,666.37 | 7,637,470.38 |
| ( 4,844.03) | 367,973.09 | 349,403.19 | 496.50 | 18,073.40 | .............. |
| .............. | 5,000.60 | 686.77 | 2,000.00 | 2,313.83 | .............. |
| ( 130,298.65) | 3,375,238.16 | 2,720,089.81 | 37,309.30 | 617,839.05 | .............. |
| 1,114.79 | 387,993.60 | 400,152.60 | 22.84 | ( 12,181.84) | .............. |
| .............. | 6,758.72 | 6,188.02 | 200.00 | 370.70 | .............. |
| ( 338,471.21) | 4,145,544.02 | 4,023,762.53 | 330,013.74 | ( 208,232.25) | .............. |
| 7,785.48 | 564,725.57 | 504,919.47 | 591.65 | 27,356.73 | 31,857.72 |
| ( 4,883.60) | 94,749.09 | 62,872.13 | .............. | 1,013.89 | 30,864.07 |
| ( 1,158.86) | 639,359.97 | 585,140.99 | 24,987.92 | 21,425.05 | 7,806.01 |
| ( 667.02) | 117,977.54 | 107,121.46 | 4,814.96 | 4,350.30 | 1,690.82 |
| ( 52,128.70) | 1,367,746.85 | 1,282,994.02 | 910.50 | 18,821.43 | 65,020.90 |
| ( 706,315.10) | 56,525,365.21 | 56,044,490.85 | 4,719.00 | 446,522.45 | 29,632.91 |
| 50,200.00 | 7,841,190.75 | 7,219,688.52 | 319,228.25 | 329,694.80 | ( 27,420.82) |
| 394,618.00 | 4,030,701.26 | 3,735,857.62 | 17,009.43 | 277,547.21 | 287.00 |
| ( 8,305.55) | 227,194.95 | 224,930.50 | 62.88 | 2,201.57 | .............. |
| 2,017,344.25 | 118,484,372.68 | 105,870,217.36 | 1,033,678.39 | 1,984,919.42 | 9,595,557.51 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS<br>Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION | | | |
| Probate Court | $.............. | $ 396,015.47 | $.............. |
| Judicial Council | 35,504.64 | 1,701,619.47 | 10,664.06 |
| District Court Administration | ( 265.07) | .............. | .............. |
| Superior Court Business Administration | ( 3,605.64) | 813,109.43 | 730,105.49 |
| Chief Justice | 144,358.15 | 806,649.90 | 62,169.59 |
| Adjutant General's Office | 145,752.86 | 887,111.91 | 433,416.72 |
| Agriculture Department | 66,260.40 | 1,523,328.95 | 192,605.44 |
| Attorney General's Office | 164,044.25 | 1,471,927.31 | 904,176.10 |
| Registration in Medicine | 21,508.50 | 70,832.50 | .............. |
| Department of Safety | 647,737.83 | 1,691,421.61 | 15,998,211.55 |
| Insurance Department | 47,808.82 | 551,219.14 | 987,045.34 |
| Highway Safety Agency | 10,136.47 | .............. | 1,009,069.49 |
| Labor Department | 67,472.57 | 376,363.23 | 150,762.82 |
| Real Estate Commission | .............. | 106,193.26 | 50,700.00 |
| Professional Engineers | .............. | 51,708.95 | .............. |
| N. H. Youth Development Center | 122,291.12 | 3,522,609.67 | 298,356.76 |
| N. H. State Prison | 96,173.43 | 5,061,836.30 | 21,074.21 |
| Prison Industries | 5,091.00 | .............. | 548,431.44 |
| Halfway House | 255.22 | 175,604.68 | .............. |
| Air Resources | ( 94,812.35) | 193,023.45 | 509,529.45 |
| N. H. Board of Accountancy | 710.00 | 47,772.12 | .............. |
| Parole Board | .............. | 212,400.20 | .............. |
| Board of Cosmetology | 455.84 | 64,259.55 | 2,940.00 |
| Probation Department | 5,524.76 | 1,749,758.30 | 363,078.70 |
| Civil Air Patrol | 2,106.81 | 23,192.74 | .............. |
| Commission on the Status of Women | 4,662.39 | 21,267.32 | 5,579.50 |
| Veterinary Examiners Board | .............. | 8,641.74 | .............. |
| Athletic Commission | .............. | 1,189.80 | .............. |
| Architects Board | 345.00 | 17,919.63 | .............. |
| Psychologists Board | .............. | 2,614.40 | .............. |
| Funeral Directors Board | .............. | 15,781.50 | .............. |

EXHIBIT A-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $ 6,589.59 | $ 402,605.06 | $ 400,884.89 | $.............. | $ 1,720.17 | $.............. |
| ( 1,082.30) | 1,746,705.87 | 1,734,766.11 | .............. | 9,876.00 | 2,063.76 |
| .............. | ( 265.07) | .............. | .............. | .............. | ( 265.07) |
| ( 14,031.58) | 1,525,577.70 | 1,515,836.09 | 155.94 | 9,585.67 | .............. |
| 12,916.31 | 1,026,093.95 | 991,863.38 | 17,761.50 | 16,769.07 | ( 300.00) |
| 109,943.27 | 1,576,224.76 | 1,487,574.96 | 40,996.19 | 46,362.65 | 1,290.96 |
| ( 15,196.77) | 1,766,998.02 | 1,561,192.96 | 2,358.68 | 61,524.43 | 141,921.95 |
| ( 249,388.71) | 2,290,758.95 | 2,074,361.09 | 44,633.86 | 99,030.21 | 72,733.79 |
| 319.26 | 92,660.26 | 63,261.25 | 1,944.17 | 27,454.84 | .............. |
| ( 831,382.92) | 17,505,988.07 | 16,394,132.51 | 566,181.20 | 130,891.20 | 414,783.16 |
| ( 6,992.12) | 1,579,081.18 | 976,951.82 | 566.50 | 62,050.86 | 539,512.00 |
| ( 12,442.41) | 1,006,763.55 | 1,014,482.85 | 2,474.07 | .............. | ( 10,193.37) |
| 6,663.13 | 601,261.75 | 591,128.18 | 3,771.03 | ( 5,100.76) | 11,463.30 |
| ( 7,889.68) | 149,003.58 | 154,592.10 | .............. | ( 5,498.52) | ( 90.00) |
| ( 5,948.75) | 45,760.20 | 40,223.85 | 1,286.00 | 4,250.35 | .............. |
| 79,770.38 | 4,023,027.93 | 3,837,751.07 | 65,594.30 | 121,385.06 | ( 1,702.50) |
| ( 64,967.81) | 5,114,116.13 | 4,898,558.04 | 83,445.55 | 131,166.63 | 945.91 |
| .............. | 553,522.44 | 845,372.10 | .............. | 336.92 | ( 292,186.58) |
| ( 11,706.12) | 164,153.78 | 161,305.80 | .............. | 2,847.98 | .............. |
| .............. | 607,740.55 | 713,316.09 | 4,469.06 | 9,214.75 | ( 119,259.35) |
| .............. | 48,482.12 | 28,200.36 | 48.57 | 20,233.19 | .............. |
| 16,497.65 | 228,897.85 | 226,699.58 | 117.18 | 2,081.09 | .............. |
| ( 16,978.75) | 50,676.64 | 49,276.27 | 503.49 | 896.88 | .............. |
| ( 97,962.19) | 2,020,399.57 | 1,899,907.04 | 26,212.47 | 92,725.17 | 1,554.89 |
| 4,000.00 | 29,299.55 | 26,579.83 | 1,518.78 | 1,200.94 | .............. |
| 753.37 | 32,262.58 | 30,736.79 | .............. | 723.18 | 802.61 |
| 183.84 | 8,825.58 | 7,907.41 | 30.36 | 887.81 | .............. |
| .............. | 1,189.80 | 605.36 | .............. | .............. | 584.44 |
| .............. | 18,264.63 | 15,903.67 | 345.00 | 2,015.96 | .............. |
| .............. | 2,614.40 | 1,747.63 | .............. | 866.77 | .............. |
| 16.53 | 15,798.03 | 15,286.90 | .............. | 511.13 | .............. |

## STATE OF NEW HAMPSHIRE
## GENERAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION (Cont.) | | | |
| Dental Board | $.............. | $ 26,556.92 | $.............. |
| Shorthand Court Reporters | .............. | 200.00 | .............. |
| Barbers Board | .............. | 7,984.67 | .............. |
| Podiatry Board | .............. | 954.54 | .............. |
| Chiropractors Board | .............. | 18,489.15 | .............. |
| Board of Plumbers | 500.00 | 58,028.37 | .............. |
| Board of Land Surveyors | 126.59 | 7,159.52 | .............. |
| Board of Optometry | .............. | 3,149.96 | .............. |
| Professional Foresters | .............. | 1,381.80 | .............. |
| Board of Alarm Installers | .............. | 2,628.00 | .............. |
| Board of Electricians | 111.00 | 82,344.27 | .............. |
| Bank Commission | 1,237.28 | .............. | 761,401.25 |
| Public Employees Labor Relations Board | 750.04 | 76,531.42 | .............. |
| Human Rights Commission | 1,762.93 | 40,418.01 | 47,264.47 |
| N. H. Eminent Domain Division | .............. | 17,402.88 | 158,385.89 |
| Pharmacy Commission | 636.00 | 67,598.44 | 2,100.00 |
| Public Utilities Commission | 250,694.46 | 168,181.56 | 1,103,170.37 |
| Racing Commission | 2,305.00 | 527,042.25 | 87,529.93 |
| Greyhound Racing Commission | 240.08 | 498,985.90 | .............. |
| Police Standards and Training | 771,199.56 | 47,040.49 | 700,311.58 |
| Civil Defense | 53,560.89 | 189,472.65 | 129,789.42 |
| Total | 2,572,640.83 | 23,406,923.33 | 25,267,869.57 |
| RESOURCES PROTECTION AND DEVELOPMENT | | | |
| Water Resources Board | 225,638.25 | 639,679.41 | 625,865.34 |
| Business Administration | 594,528.41 | 7,206,346.22 | 5,609,575.95 |
| N. H. Oceanographic Foundation | 575.21 | .............. | .............. |
| Industrial Development Authority | 810.05 | .............. | 66,000.00 |
| Water Pollution Commission | 1,640,207.61 | 9,348,656.73 | 1,133,132.95 |
| Fish and Game Commission | .............. | 1,546.31 | .............. |
| Total | 2,461,759.53 | 17,196,228.67 | 7,434,574.24 |

EXHIBIT A-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $ 55.00 | $ 26,611.92 | $ 22,876.37 | $ 590.18 | $ 3,145.37 | $.............. |
| ............... | 200.00 | 99.95 | ............... | 100.05 | .............. |
| ............... | 7,984.67 | 5,699.54 | 38.46 | 2,246.67 | .............. |
| ............... | 954.54 | 235.58 | ............... | 718.96 | .............. |
| 100.00 | 18,589.15 | 16,822.97 | ............... | 1,766.18 | .............. |
| 1,600.13 | 60,128.50 | 45,423.98 | 964.03 | 13,740.49 | .............. |
| 100.00 | 7,386.11 | 4,928.67 | ............... | 2,457.44 | .............. |
| ............... | 3,149.96 | 1,317.40 | ............... | 1,832.56 | .............. |
| ............... | 1,381.80 | 1,279.16 | ............... | 102.64 | .............. |
| ............... | 2,628.00 | 1,562.57 | 27.00 | 1,038.43 | .............. |
| 5,742.85 | 88,198.12 | 83,846.98 | 50.08 | 4,301.06 | .............. |
| .07 | 762,638.60 | 751,616.18 | 3,817.27 | 3,289.82 | 3,915.33 |
| ............... | 77,281.46 | 60,506.76 | 1,131.00 | 15,643.70 | .............. |
| ............... | 89,445.41 | 77,567.85 | ............... | 6,879.24 | 4,998.32 |
| ( 37,270.49) | 138,518.28 | 131,769.16 | ............... | 6,749.12 | .............. |
| ............... | 70,334.44 | 63,674.41 | 469.52 | 5,334.51 | 856.00 |
| ( 5,747.69) | 1,516,298.70 | 1,433,996.97 | 49,170.16 | 1,730.26 | 31,401.31 |
| ( 39,257.80) | 577,619.38 | 340,713.13 | 706.25 | 236,200.00 | .............. |
| ( 6,005.06) | 493,220.92 | 474,460.93 | 268.49 | 18,491.50 | .............. |
| ............... | 1,518,551.63 | 419,050.36 | 2,120.49 | 10,415.22 | 1,086,965.56 |
| 19,952.66 | 392,775.62 | 356,999.77 | 4,921.30 | 28,049.38 | 2,805.17 |
| ( 1,159,047.11) | 50,088,386.62 | 46,054,854.67 | 928,688.13 | 1,210,242.23 | 1,894,601.59 |
| | | | | | |
| 16,898.90 | 1,508,081.90 | 1,182,482.78 | 2,455.68 | 50,922.56 | 272,220.88 |
| ( 135,165.21) | 13,275,285.37 | 11,267,073.04 | 726,333.09 | 490,996.46 | 790,882.78 |
| ............... | 575.21 | ............... | ............... | 575.21 | .............. |
| ............... | 66,810.05 | 64,950.39 | 1,550.00 | ............... | 309.66 |
| 391,006.19 | 12,513,003.48 | 10,150,101.13 | 73,882.69 | 2,092,011.72 | 197,007.94 |
| ............... | 1,546.31 | 1,546.31 | ............... | ............... | .............. |
| 272,739.88 | 27,365,302.32 | 22,666,153.65 | 804,221.46 | 2,634,505.95 | 1,260,421.26 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| TRANSPORTATION | | | |
| N. H. Port Authority. . . . . . . . . . . . . . . . . . . | $ 190.75 | $ 30,000.00 | $.............. |
| Aeronautics Commission. . . . . . . . . . . . . . . . . . | 404.25 | 429,434.73 | 664,443.06 |
| N. H. Transportation Authority. . . . . . . . . . . . | 1,573,941.29 | 125,896.79 | ( 71,688.67) |
| Public Works. . . . . . . . . . . . . . . . . . . . . . | 25,594.50 | 488,107.11 | 18,885.00 |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 1,600,130.79 | 1,073,438.63 | 611,639.39 |
| HEALTH AND SOCIAL SERVICES | | | |
| N. H. Commission on Children and Youth. . . . . . . . | 223.08 | 21,332.50 | 5,093.51 |
| N. H. Veterans Home . . . . . . . . . . . . . . . . . | 8,070.48 | 598,516.94 | 1,182,831.90 |
| Veterans Council. . . . . . . . . . . . . . . . . . . . | .............. | 79,617.04 | .............. |
| N. H. Housing Commission. . . . . . . . . . . . . . . . | 274,838.67 | .............. | 5,261,171.94 |
| Cancer Commission . . . . . . . . . . . . . . . . . . . | 1.24 | 183,317.77 | .............. |
| N. H. Council on Aging. . . . . . . . . . . . . . . . . | 2,280.00 | 98,200.00 | 5,771.00 |
| Division of Public Health . . . . . . . . . . . . . . . | 698,937.52 | 4,634,995.57 | 5,872,390.94 |
| Home for the Elderly. . . . . . . . . . . . . . . . . . | 67,743.52 | 1,634,839.32 | 10,649.82 |
| Division of Mental Health . . . . . . . . . . . . . . . | 777,292.55 | 9,841,699.59 | .............. |
| Laconia State School. . . . . . . . . . . . . . . . . . | 304,768.65 | 13,163,784.83 | 44,804.19 |
| N. H. Hospital. . . . . . . . . . . . . . . . . . . . . | 306,144.87 | 25,078,131.82 | 55,116.18 |
| Health and Welfare Business Administration. . . . . | 30,867.98 | 276,913.87 | 237,195.00 |
| Alcohol and Drug Abuse. . . . . . . . . . . . . . . . . | .............. | 467,862.56 | 15,306.32 |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 2,471,168.56 | 56,079,211.81 | 12,690,330.80 |
| EDUCATION | | | |
| University System . . . . . . . . . . . . . . . . . . . | .............. | 208,491.00 | .............. |
| N. H. Network . . . . . . . . . . . . . . . . . . . . . | 69,625.00 | 722,921.00 | .............. |
| University System . . . . . . . . . . . . . . . . . . . | 28,126.33 | 29,549,917.00 | 2,787,392.69 |
| Education Business Management . . . . . . . . . . . . | 973,837.17 | 12,691,213.88 | 5,566,722.38 |
| N. H. Vocational Technical - Manchester . . . . . . | ( 5,230.84) | 819,252.77 | 547,936.26 |
| N. H. Vocational Technical College - Portsmouth . . | 19,724.61 | 574,985.55 | 693,294.34 |
| N. H. Technical Institute - Concord . . . . . . . . | 97,508.10 | 2,013,283.55 | 1,510,348.65 |

EXHIBIT A-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $.............. | $ 30,190.75 | $ 30,000.00 | $.............. | $ 190.75 | $.............. |
| 3,466.37 | 1,097,748.41 | 1,081,166.24 | 3,547.25 | 13,034.92 | .............. |
| 7,018.32 | 1,635,167.73 | 2,795,719.79 | 193,864.81 | 10,562.28 | (1,364,979.15) |
| (12,249.87) | 520,336.74 | 491,036.72 | 1,824.40 | 26,535.62 | 940.00 |
| (1,765.18) | 3,283,443.63 | 4,397,922.75 | 199,236.46 | 50,323.57 | (1,364,039.15) |
| | | | | | |
| .............. | 26,649.09 | 23,400.12 | 341.51 | 2,907.46 | .............. |
| (117,986.69) | 1,671,432.63 | 1,203,417.72 | 9,221.70 | 458,793.21 | .............. |
| (20,854.63) | 58,762.41 | 55,883.93 | 266.06 | 2,612.42 | .............. |
| .............. | 5,536,010.61 | 5,079,920.09 | .............. | 783.77 | 455,306.75 |
| 1,296.24 | 184,615.25 | 173,860.34 | 41.42 | 10,713.49 | .............. |
| .............. | 106,251.00 | 66,250.67 | 1,093.36 | 35,488.96 | 3,418.01 |
| (329,537.42) | 10,876,786.61 | 10,359,589.52 | 480,269.73 | 220,372.51 | (183,445.15) |
| 7,052.10 | 1,720,284.76 | 1,672,162.28 | 19,492.22 | 28,630.26 | .............. |
| (191,472.53) | 10,427,519.61 | 9,842,208.09 | 329,407.31 | 255,904.21 | .............. |
| (1,263,635.01) | 12,249,722.66 | 11,813,869.07 | 247,446.03 | 188,407.56 | .............. |
| (258,260.35) | 25,181,132.52 | 24,361,731.45 | 350,870.81 | 458,951.71 | 9,578.55 |
| (40,108.31) | 504,868.54 | 483,101.58 | 66,832.36 | 8,322.66 | (53,388.06) |
| (44,754.44) | 438,414.44 | 420,264.27 | 3,333.84 | 5,466.18 | 9,350.15 |
| (2,258,261.04) | 68,982,450.13 | 65,555,659.13 | 1,508,616.35 | 1,677,354.40 | 240,820.25 |
| | | | | | |
| .............. | 208,491.00 | 202,696.18 | .............. | 5,794.82 | .............. |
| .............. | 792,546.00 | 675,885.58 | 300,000.00 | 47,035.42 | (230,375.00) |
| (7,114.73) | 32,358,321.29 | 31,074,229.00 | .............. | 1,279,267.11 | 4,825.18 |
| (83,054.14) | 19,148,719.29 | 17,591,382.08 | 94,250.60 | 325,086.73 | 1,137,999.88 |
| 10,326.27 | 1,372,284.46 | 1,335,405.20 | 25,818.88 | 10,551.30 | 509.08 |
| (17,256.01) | 1,270,748.49 | 1,238,011.08 | 22,694.66 | 2,074.73 | 7,968.02 |
| (109,852.40) | 3,511,287.90 | 3,428,694.30 | 20,818.73 | 52,164.56 | 9,610.31 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| EDUCATION (Cont.) | | | |
| N. H. Vocational Technical College - Berlin . . . . | $ 31,410.35 | $ 923,412.75 | $ 532,877.06 |
| N. H. Vocational Technical College - Laconia. . . . | 15,938.28 | 734,474.36 | 335,588.95 |
| N. H. Vocational Technical College - Claremont. . . | 16,367.59 | 1,003,664.99 | 594,866.04 |
| N. H. Vocational Technical College - Nashua . . . . | 26,730.56 | 771,283.46 | 570,901.97 |
| Post Secondary Education Commission . . . . . . . . . | 132,891.25 | 1,050,640.34 | 364,334.50 |
| N. H. Commission on the Arts. . . . . . . . . . . . . | 24,220.83 | .............. | .............. |
| Total. . . . . . . . . . . . . . . . . . . . . . . . | 1,431,149.23 | 51,063,540.65 | 13,504,262.84 |
| TOTAL GENERAL FUND STATEMENT OF APPROPRIATION OPERATIONS | $ 13,993,746.65 | $229,173,454.16 | $ 92,164,696.49 |

EXHIBIT A-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 5,049.78) | $ 1,482,650.38 | $ 1,505,314.64 | $ 1,977.68 | $ 39,966.34 | $ 15,324.40 |
| ( 36,503.50) | 1,049,498.09 | 1,028,457.21 | 8,581.73 | 9,683.10 | 2,776.05 |
| ( 69,361.24) | 1,545,537.38 | 1,513,357.87 | 7,264.30 | 13,671.39 | 11,243.82 |
| ( 31,993.40) | 1,336,922.59 | 1,325,708.93 | 10,146.71 | 3,015.08 | 4,082.03 |
| 1,349.50 | 1,549,215.59 | 1,318,452.46 | 36,185.30 | 185,254.24 | 9,323.59 |
| ............. | 24,220.83 | 327.90 | .............. | ............. | 23,892.93 |
| ( 348,509.43) | 65,650,443.29 | 62,237,922.43 | 527,738.59 | 1,887,601.98 | 997,180.29 |
| $( 1,477,498.63) | $333,854,398.67 | $306,782,729.99 | $ 5,002,179.38 | $ 9,444,947.55 | $ 12,624,541.75 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-8

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GENERAL GOVERNMENT** | | | |
| Executive Office | $ 825,937.71 | $ 1,123,577.50 | $( 297,639.79) |
| Human Resources Division | 17,812,547.75 | 12,179,421.03 | 5,633,126.72 |
| Executive Council | 54,316.83 | 50,543.43 | 3,773.40 |
| Federal Funds | 89,949.45 | 83,397.70 | 6,551.75 |
| Council on Energy | 2,094,579.37 | 1,491,045.12 | 603,534.25 |
| Legislative Accounting | ............... | 20,350.19 | ( 20,350.19) |
| Legislative - Accounting | 4,048,813.71 | 2,449,345.51 | 1,599,468.20 |
| Legislative Services | 442,083.82 | 363,641.44 | 78,442.38 |
| Business Supervisor | 1,145,129.29 | 1,098,305.33 | 46,823.96 |
| Graphic Services | 1,347,863.19 | 904,025.09 | 443,838.10 |
| Division of Accounts | 538,377.59 | 468,504.49 | 69,873.10 |
| N. H. Oceanographic Foundation | 36,259.71 | ............... | 36,259.71 |
| Division of Records | 107,121.46 | 112,643.12 | ( 5,521.66) |
| Purchase and Property | 349,403.19 | 360,107.09 | ( 10,703.90) |
| American Revolution Commission | 686.77 | 14,414.71 | ( 13,727.94) |
| Buildings and Grounds | 2,720,089.81 | 2,589,696.48 | 130,393.33 |
| Business Supervision - Switchboard | 400,152.60 | 375,347.11 | 24,805.49 |
| Centralized Data Processing | 4,023,762.53 | 3,607,566.83 | 416,195.70 |
| Personnel Department | 504,919.47 | 443,220.62 | 61,698.85 |
| Secretary of State | 585,140.99 | 497,276.89 | 87,864.10 |
| N. H. State Library | 1,282,994.02 | 1,266,021.35 | 16,972.67 |
| State Treasurer | 38,459,201.28 | 37,688,891.38 | 770,309.90 |
| N. H. Retirement System | 7,219,688.52 | 7,246,977.02 | ( 27,288.50) |
| Revenue Administration | 3,735,857.62 | 3,505,525.17 | 230,332.45 |
| Board of Taxation | 224,930.50 | 197,352.14 | 27,578.36 |
| Office of State Negotiations | 62,872.13 | 47,170.17 | 15,701.96 |
| Office of State Planning | 166,060.46 | 46,231.39 | 119,829.07 |
| Alcohol Drug Prevention | ............... | 423,452.92 | ( 423,452.92) |
| D.R.E.D. - Business Administration | 6,188.02 | ............... | 6,188.02 |
| Total | 88,284,927.79 | 78,654,051.22 | 9,630,876.57 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-8

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION** | | | |
| Probate Court | $ 400,884.89 | $ 362,775.67 | $ 38,109.22 |
| Judicial Council | 1,734,766.11 | 1,526,848.92 | 207,917.19 |
| District Court Administration Committee | ............... | 4,701.16 | (4,701.16) |
| Superior Court Business Administration | 1,515,836.09 | 1,361,591.89 | 154,244.20 |
| Chief Justice | 991,863.38 | 845,183.82 | 146,679.56 |
| Adjutant General's Office | 1,487,574.96 | 1,434,324.68 | 53,250.28 |
| Civil Air Patrol | 26,579.83 | 18,381.01 | 8,198.82 |
| Commission on the Status of Women | 30,736.79 | 6,149.60 | 24,587.19 |
| Agriculture Department | 1,561,192.96 | 1,706,766.54 | (145,573.58) |
| Board of Veterinary Examiners | 7,907.41 | 7,673.35 | 234.06 |
| Attorney General's Office | 2,074,361.09 | 1,755,268.88 | 319,092.21 |
| Registration in Medicine | 63,261.25 | 73,416.06 | (10,154.81) |
| Department of Safety | 16,057,078.51 | 15,214,577.57 | 842,500.94 |
| Insurance Department | 976,951.82 | 955,653.99 | 21,297.83 |
| Highway Safety Agency | 1,014,482.85 | 1,013,739.08 | 743.77 |
| Labor Department | 591,128.18 | 525,657.40 | 65,470.78 |
| Real Estate Commission | 154,592.10 | 150,419.93 | 4,172.17 |
| Athletic Commission | 605.36 | 446.16 | 159.20 |
| Professional Engineers | 40,223.85 | 49,369.48 | (9,145.63) |
| Architects Board | 15,903.67 | 15,479.89 | 423.78 |
| Psychologists Board | 1,747.63 | 2,400.02 | (652.39) |
| N. H. Youth Development Center | 3,837,751.07 | 3,321,172.51 | 516,578.56 |
| Funeral Directors | 15,286.90 | 15,280.06 | 6.84 |
| Dental Board | 22,876.37 | 17,113.17 | 5,763.20 |
| State Prison | 4,898,558.04 | 4,638,485.60 | 260,072.44 |
| Prison Industries | 845,372.10 | 593,035.96 | 252,336.14 |
| Halfway House | 161,305.80 | 152,722.83 | 8,582.97 |
| Shorthand Court Reporters | 99.95 | ............... | 99.95 |
| N. H. Board of Accountancy | 28,200.36 | 28,351.04 | (150.68) |
| Barbers Board | 5,699.54 | 7,678.17 | (1,978.63) |
| Parole Board | 226,699.58 | 208,675.73 | 18,023.85 |
| Air Resources | 713,316.09 | 622,774.16 | 90,541.93 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-8

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| ADMINISTRATION OF JUSTICE & PUBLIC PROTECTION (Cont.) | | | |
| Podiatry Board | $ 235.58 | $ 636.63 | $( 401.05) |
| Chiropractors Board | 16,822.97 | 9,035.23 | 7,787.74 |
| Board of Cosmetology | 49,276.27 | 53,703.38 | ( 4,427.11) |
| Board of Land Surveyors | 4,928.67 | 5,287.53 | ( 358.86) |
| Board of Plumbers | 45,423.98 | 39,781.67 | 5,642.31 |
| Board of Optometry | 1,317.40 | 2,637.55 | ( 1,320.15) |
| Probation Department | 1,899,907.04 | 1,722,657.85 | 177,249.19 |
| Professional Foresters | 1,279.16 | 1,392.98 | ( 113.82) |
| Alarm Installers | 1,562.57 | 1,779.85 | ( 217.28) |
| Board of Electricians | 83,846.98 | 60,622.57 | 23,224.41 |
| Bank Commissioner | 751,616.18 | 680,662.14 | 70,954.04 |
| Public Employee Labor Relations Board | 60,506.76 | 65,565.97 | ( 5,059.21) |
| Human Rights Commission | 77,567.85 | 75,661.59 | 1,906.26 |
| N. H. Eminent Domain Division | 131,769.16 | 143,011.04 | ( 11,241.88) |
| Pharmacy Commission | 63,674.41 | 58,686.02 | 4,988.39 |
| Public Utilities Commission | 1,433,996.97 | 1,038,786.94 | 395,210.03 |
| Racing Commission | 340,713.13 | 489,365.35 | ( 148,652.22) |
| Greyhound Racing Commission | 474,460.93 | 450,164.36 | 24,296.57 |
| Police Standards | 419,050.36 | 395,782.13 | 23,268.23 |
| Civil Defense | 356,999.77 | 305,750.74 | 51,249.03 |
| Total | 45,717,800.67 | 42,237,085.85 | 3,480,714.82 |
| RESOURCES PROTECTION AND DEVELOPMENT | | | |
| Water Resources | 1,161,104.03 | 1,080,449.09 | 80,654.94 |
| D.R.E.D. Business Administration | 10,979,857.76 | 10,342,044.50 | 637,813.26 |
| N. H. Oceanographic Foundation | ............... | 14,558.09 | ( 14,558.09) |
| Industrial Development Authority | 64,950.39 | 56,726.56 | 8,223.83 |
| Water Pollution Commission | 10,150,101.13 | 9,382,143.38 | 767,957.75 |
| Fish and Game Commission | 1,546.31 | 14,012.92 | ( 12,466.61) |
| Total | 22,357,559.62 | 20,889,934.54 | 1,467,625.08 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-8

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **TRANSPORTATION** | | | |
| N. H. Port Authority | $ 30,000.00 | $ 62,249.54 | $( 32,249.54) |
| Aeronautics Commission | 1,081,166.24 | 678,320.44 | 402,845.80 |
| N. H. Transportation Authority | 1,688,243.29 | 1,786,249.85 | ( 98,006.56) |
| Public Works | 491,036.72 | 462,802.99 | 28,233.73 |
| Total | 3,290,446.25 | 2,989,622.82 | 300,823.43 |
| **HEALTH AND SOCIAL SERVICES** | | | |
| N. H. Council on Aging | 66,250.67 | 203,824.23 | ( 137,573.56) |
| N. H. Commission on Children & Youth | 23,400.12 | 33,235.82 | ( 9,835.70) |
| N. H. Veterans Home | 1,203,417.72 | 1,107,968.26 | 95,449.46 |
| Veterans Council | 55,883.93 | 62,353.63 | ( 6,469.70) |
| N. H. Housing Commission | 5,079,920.09 | 1,820,628.32 | 3,259,291.77 |
| Cancer Commission | 173,860.34 | 158,684.02 | 15,176.32 |
| Division of Public Health | 10,359,589.52 | 8,379,584.37 | 1,980,005.15 |
| Home for the Elderly | 1,672,162.28 | 1,491,800.26 | 180,362.02 |
| Division of Mental Health | 9,842,208.09 | 7,186,648.41 | 2,655,559.68 |
| Laconia State School | 11,813,869.07 | 10,211,846.87 | 1,602,022.20 |
| N. H. Hospital | 24,361,731.45 | 22,420,223.62 | 1,941,507.83 |
| Health & Welfare - Business Administration | 903,365.85 | 390,738.07 | 512,627.78 |
| Total | 65,555,659.13 | 53,467,535.88 | 12,088,123.25 |
| **DEBT SERVICE** | 22,168,666.88 | 19,379,772.20 | 2,788,894.68 |
| **EDUCATION** | | | |
| N. H. Network | 675,885.58 | 722,921.00 | ( 47,035.42) |
| University System | 28,501,472.40 | 26,413,631.51 | 2,087,840.89 |
| Education Business Administration | 17,591,382.08 | 16,874,237.57 | 717,144.51 |
| N. H. Vocational Technical College - Manchester | 1,335,405.20 | 1,256,300.75 | 79,104.45 |
| N. H. Vocational Technical College - Portsmouth | 1,238,011.08 | 1,161,584.65 | 76,426.43 |
| N. H. Technical Institute - Concord | 3,373,894.30 | 3,265,989.20 | 107,905.10 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-8

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| EDUCATION (Cont.) | | | |
| N. H. Vocational Technical College - Berlin . . . . | $ 1,505,314.64 | $ 1,490,182.73 | $ 15,131.91 |
| N. H. Vocational Technical College - Laconia. . . . | 1,028,457.21 | 1,010,811.19 | 17,646.02 |
| N. H. Vocational Technical College - Claremont. . . | 1,513,357.87 | 1,476,034.63 | 37,323.24 |
| N. H. Vocational Technical College - Nashua . . . . | 1,325,708.93 | 1,264,446.71 | 61,262.22 |
| Post Secondary Education Commission . . . . . . . . . | 1,318,452.46 | 1,227,006.20 | 91,446.26 |
| N. H. Commission on the Arts. . . . . . . . . . . . . | 327.90 | 349.17 | ( 21.27) |
| Total. . . . . . . . . . . . . . . . . . . . . . . . | 59,407,669.65 | 56,163,495.31 | 3,244,174.34 |
| TOTAL COMPARATIVE STATEMENT OF TOTAL EXPENDITURES . | $ 306,782,729.99 | $ 273,781,497.82 | $ 33,001,232.17 |

STATE OF NEW HAMPSHIRE
GENERAL FUND

EXHIBIT A-9

## COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE TO BUDGET

| | Actual Fiscal 1980 | Estimate Fiscal 1981 | Actual Fiscal 1981 | Over (Under) Budget |
|---|---|---|---|---|
| Beer (1) | $ 4,906,784 | $ 5,650,000 | $ 5,071,223 | $( 578,777) |
| Board and Care | 13,956,143 | 12,025,000 | 14,357,371 | 2,332,371 |
| Business Profits Tax | 62,786,663 | 71,500,000 | 57,339,717 | ( 14,160,283) |
| Estate and Legacy | 8,180,832 | 7,500,000 | 9,996,975 | 2,496,975 |
| Insurance | 14,184,088 | 14,000,000 | 14,884,318 | 884,318 |
| Liquor | 37,771,638 | 40,800,000 | 41,217,748 | 417,748 |
| Meals and Rooms | 18,498,692 | 23,125,000 | 25,033,970 | 1,908,970 |
| Parks Income | 2,075,803 | 4,330,000 | 2,236,597 | ( 2,093,403) |
| Other | 22,471,608 | 21,450,000 | 23,593,835 | 2,143,835 |
| Greyhound Racing | 7,517,517 | 8,300,000 | 7,923,244 | ( 376,756) |
| Harness Racing | 1,220,410 | 1,125,000 | 124,176 | ( 1,000,824) |
| Thoroughbred Racing | 3,694,642 | 3,950,000 | 1,428,594 | ( 2,521,406) |
| Telephone | 7,289,094 | 7,500,000 | 7,608,376 | 108,376 |
| Tobacco | 25,582,196 | 26,000,000 | 26,722,486 | 722,486 |
| Utilities | 1,812,642 | 2,600,000 | 1,674,257 | ( 925,743) |
| Total | $ 231,948,752 | $ 249,855,000 | $ 239,212,887 | $( 10,642,113) |

Notes: (1) The Liquor and Beer Revenues are included for legal compliance and budgetary comparison (Chapter 434 - Laws of 1979). However, these activities are reported separately in the Enterprise Fund per Generally Accepted Accounting Principles.

EXHIBIT I

## STATE OF NEW HAMPSHIRE
## COMBINING BALANCE SHEET
## ALL SPECIAL REVENUE FUNDS
## June 30, 1981

| | HIGHWAY FUND | FISH & GAME FUND | SPECIAL FUND | Total June 30, 1981 | Total June 30, 1980 |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Temporary Investments | $ 12,026,608 | $ 200,788 | $ 2,199,769 | $ 14,427,165 | $ 4,665,350 |
| Revolving Funds | 45,000 | 1,000 | - | 46,000 | 46,000 |
| Accounts Receivable | 9,675,890 | 333,155 | 8,447,856 | 18,456,901 | 17,300,817 |
| Federal Funds Obligated Not Currently Reimbursable | 36,631,987 | - | - | 36,631,987 | 25,426,069 |
| Taxes Receivable | 6,511,385 | - | - | 6,511,385 | 6,010,176 |
| Bonds Authorized and Unissued | 39,300,473 | - | - | 39,300,473 | 57,092,243 |
| Inventories | 589,336 | - | - | 589,336 | 646,966 |
| Total Assets | $104,780,679 | $ 534,943 | $ 10,647,625 | $ 115,963,247 | $ 111,187,621 |
| **LIABILITIES AND FUND EQUITY** | | | | | |
| LIABILITIES: | | | | | |
| Accounts Payable | $ 2,107,173 | $ 75,728 | $ 2,271,430 | $ 4,454,331 | $ - |
| Temporary Loans | - | - | - | - | 6,000,000 |
| Prepaid Revenues | 114,837 | - | - | 114,837 | 204,666 |
| Total Liabilities | 2,222,010 | 75,728 | 2,271,430 | 4,569,168 | 6,204,666 |
| FUND EQUITY: | | | | | |
| Fund Balance: | | | | | |
| Reserve for Encumbrances | 49,547,386 | 84,228 | 7,822,816 | 57,454,430 | 52,641,994 |
| Unexpended Balance of Appropriation | 45,558,008 | 38,562 | 553,379 | 46,149,949 | 36,297,712 |
| Unappropriated Surplus | 7,453,275 | 336,425 | - | 7,789,700 | 16,043,249 |
| Total Fund Equity | 102,558,669 | 459,215 | 8,376,195 | 111,394,079 | 104,982,955 |
| Total Liabilities and Fund Equity | $104,780,679 | $ 534,943 | $ 10,647,625 | $ 115,963,247 | $ 111,187,621 |

EXHIBIT II

## STATE OF NEW HAMPSHIRE
## SPECIAL REVENUE FUNDS
## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
## FOR THE YEAR ENDED JUNE 30, 1981

| | HIGHWAY FUND | FISH & GAME FUND | SPECIAL FUND | TOTAL FOR THE YEAR ENDED June 30, 1981 | TOTAL FOR THE YEAR ENDED June 30, 1980 |
|---|---|---|---|---|---|
| REVENUES: | | | | | |
| Special Taxes | $ - | $ - | $ 28,495 | $ 28,495 | $ 61,038 |
| Business License Taxes | 47,422,727 | - | - | 47,422,727 | 47,954,847 |
| Non-Business License Taxes | 22,674,967 | 2,562,387 | 41,448 | 25,278,802 | 24,433,502 |
| Fees | 2,655,669 | 14,226 | - | 2,669,895 | 2,061,721 |
| Fines, Penalties & Interest | 116,593 | 23,762 | 88,701 | 229,056 | 306,416 |
| Grants from Federal Government | 48,652,195 | 896,967 | 136,004,566 | 185,553,728 | 164,059,683 |
| Grants from Private & Local Sources | 4,991,441 | 7,111 | 14,121,647 | 19,120,199 | 18,768,792 |
| Rents & Leases | 1,126 | - | - | 1,126 | 1,895 |
| Interest, Premiums & Discounts | 276,258 | 2,769 | 184,189 | 463,216 | 607,343 |
| Sale of Commodities | 44,580 | 15,009 | 25,224 | 84,813 | 69,739 |
| Sale of Services | 1,018,164 | 43,149 | 248,583 | 1,309,896 | 1,354,926 |
| Assessments | - | - | 13,335,384 | 13,335,384 | 11,652,341 |
| Grants from Other Agencies | 184,694 | 527,547 | 1,371,798 | 2,084,039 | 1,690,804 |
| Miscellaneous | 256,143 | 28,630 | 409,583 | 694,356 | 993,524 |
| Total Revenue | 128,294,557 | 4,121,557 | 165,859,618 | 298,275,732 | 274,016,571 |
| OTHER FINANCING SOURCES: | | | | | |
| Transfers | 1,115,856 | 34,774 | 58,191,264 | 59,341,894 | 54,081,482 |
| Bonds Authorized and Unissued | 17,208,230 | - | - | 17,208,230 | 11,000,000 |
| Miscellaneous | - | - | - | - | 1,134,426 |
| Total Revenues and Other Sources | 146,618,643 | 4,156,331 | 224,050,882 | 374,825,856 | 340,232,479 |
| EXPENDITURES: | | | | | |
| General Government | - | - | 15,142,574 | 15,142,574 | 17,221,386 |
| Administration of Justice and Public Protection | - | - | 34,519 | 34,519 | 63,468 |
| Resource Protection & Development | - | 4,131,470 | 1,637,868 | 5,769,338 | 5,161,278 |
| Transportation | 76,239,089 | - | 5,048,054 | 81,287,143 | 77,500,168 |
| Health & Social Services | - | - | 154,558,058 | 154,558,058 | 139,542,805 |
| Education | - | - | 39,343,472 | 39,343,472 | 33,426,730 |
| Debt Service | 6,057,040 | - | 7,373,243 | 13,430,283 | 13,800,558 |
| Capital Outlays | 54,415,000 | 79,718 | 1,469,341 | 55,964,059 | 62,827,344 |
| Total Expenditures | 136,711,129 | 4,211,188 | 224,607,129 | 365,529,446 | 349,543,737 |
| OTHER USES: | | | | | |
| Transfers | 875,909 | 9,200 | 2,000,177 | 2,885,286 | 2,011,167 |
| Total Expenditures and Other Uses | 137,587,038 | 4,220,388 | 226,607,306 | 368,414,732 | 351,554,904 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 9,031,605 | ( 64,057) | ( 2,556,424) | 6,411,124 | ( 11,322,425) |
| Fund Balance, July 1 | 93,527,064 | 523,272 | 10,932,619 | 104,982,955 | 116,305,380 |
| Fund Balance, June 30 | $102,558,669 | $ 459,215 | $ 8,376,195 | $ 111,394,079 | $ 104,982,955 |

EXHIBIT B-1

# STATE OF NEW HAMPSHIRE
## HIGHWAY FUND
## BALANCE SHEET
## JUNE 30, 1981

| ASSETS | June 30, 1981 | June 30, 1980 |
|---|---|---|
| Cash and Temporary Investments | $ 12,026,608 | $ 3,434,904 |
| Revolving Fund | 45,000 | 45,000 |
| Accounts Receivable | 9,675,890 | 7,229,441 |
| Federal Funds Obligated Not Currently Reimbursable | 36,631,987 | 25,426,069 |
| Taxes Receivable | 6,511,385 | 6,010,176 |
| Bonds Authorized and Unissued | 39,300,473 | 57,092,243 |
| Inventories | 589,336 | 646,966 |
| Total Assets | $ 104,780,679 | $ 99,884,799 |
| **LIABILITIES AND FUND EQUITY** | | |
| LIABILITIES: | | |
| Accounts Payable | $ 2,107,173 | $ 153,069 |
| Prepaid Revenue | 114,837 | 204,666 |
| Temporary Loans | - | 6,000,000 |
| Total Liabilities | 2,222,010 | 6,357,735 |
| FUND EQUITY: | | |
| Fund Balance: | | |
| Reserve for Encumbrances | 49,547,386 | 45,148,717 |
| Unexpended Balance of Appropriations | 45,558,008 | 32,838,113 |
| Unappropriated Surplus | 7,453,275 | 15,540,234 |
| Total Fund Equity | 102,558,669 | 93,527,064 |
| Total Liabilities and Fund Equity | $ 104,780,679 | $ 99,884,799 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-2

| STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE | Fiscal Year Ended June 30 | |
|---|---|---|
| | 1981 | 1980 |
| REVENUES: | | |
| Business License Taxes | $ 47,422,727 | $ 47,954,847 |
| Non-Business License Taxes | 22,674,967 | 21,870,981 |
| Fees | 2,655,669 | 2,057,110 |
| Fines, Penalties & Interest | 116,593 | 72,136 |
| Grants from Federal Government | 48,652,195 | 32,578,680 |
| Grants from Private & Local Sources | 4,991,441 | 6,010,027 |
| Rents & Leases | 1,126 | 1,894 |
| Interest, Premiums & Discounts | 276,258 | 419,220 |
| Sale of Commodities | 44,580 | 36,525 |
| Sale of Services | 1,018,164 | 1,085,961 |
| Grants from Other Agencies | 184,694 | 156,436 |
| Miscellaneous | 256,143 | 840,934 |
| Total Revenues | 128,294,557 | 113,084,751 |
| OTHER FINANCING SOURCES: | | |
| Transfer from General Fund | 1,115,856 | 784,065 |
| Bonds Authorized and Unissued | 17,208,230 | 11,000,000 |
| Miscellaneous | ............ | 1,134,159 |
| Total Revenue and Other Sources | 146,618,643 | 126,002,975 |
| EXPENDITURES: | | |
| Administration of Justice & Public Protection | ............ | 19,904 |
| Transportation | 76,239,089 | 72,780,218 |
| Debt Service | 6,057,040 | 6,382,567 |
| Capital Outlays | 54,415,000 | 61,202,511 |
| Total Expenditures | 136,711,129 | 140,385,200 |
| OTHER USES: | | |
| Transfer to General | 236,323 | 250,229 |
| Transfer to Fish & Game | 34,774 | 30,426 |
| Transfer to Capital | 37,327 | ............ |
| Miscellaneous | 567,485 | ............ |
| Total Expenditures and Other Uses | 137,587,038 | 140,665,855 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 9,031,605 | ( 14,662,880) |
| FUND BALANCE - July 1 | 93,527,064 | 108,189,944 |
| FUND BALANCE - June 30 | $ 102,558,669 | $ 93,527,064 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-3

## STATEMENT OF EXPENDITURES BY OBJECT

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **PERSONNEL SERVICES** | | | |
| Permanent Employees | $ 19,841,563 | $ 18,699,846 | $ 1,141,717 |
| Temporary Employees | 2,198,879 | 2,223,109 | (24,230) |
| Professional Fees & Per Diem | 3,025,108 | 3,062,417 | (37,309) |
| Overtime | 2,505,818 | 2,030,445 | 475,373 |
| Other Personnel Services | 225 | ............ | 225 |
| Longevity Payments - Permanent | 362,200 | ............ | 362,200 |
| Longevity Payments - Temporary | 5,600 | ............ | 5,600 |
| Total Personnel Services | 27,939,393 | 26,015,817 | 1,923,576 |
| **SUPPLIES AND MATERIALS** | | | |
| Supplies (Consumable) | 1,273,589 | 1,707,861 | (434,272) |
| Publications | 7,043 | 4,662 | 2,381 |
| Drugs & Medicine | 7,971 | 20,417 | (12,446) |
| Materials Manufacturing | 119,290 | 320,504 | (201,214) |
| Fuel (Non-Vehicular) | 313,551 | 249,046 | 64,505 |
| Highway Materials | 7,924,595 | 8,934,683 | (1,010,088) |
| Total Supplies and Materials | 9,646,039 | 11,237,173 | (1,591,134) |
| **SUBSISTENCE & SUPPORT OF PERSONS** | | | |
| Food (Human Consumption) | - | 80 | (80) |
| Clothing | 2,728 | 2,867 | (139) |
| Total Subsistence & Support of Persons | 2,728 | 2,947 | (219) |
| **COMMUNICATIONS SERVICE** | | | |
| Telephone and Telegraph | 182,144 | 162,693 | 19,451 |
| Postage | 46,764 | 38,444 | 8,320 |
| Total Communications Service | 228,908 | 201,137 | 27,771 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-3

## STATEMENT OF EXPENDITURES BY OBJECT

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| **TRAVEL EXPENSE** |  |  |  |
| In-State Travel |  |  |  |
| Per Diem in Lieu of Expenses | $ 9,882 | $ 7,982 | $ 1,900 |
| Meals | 16,986 | 11,523 | 5,463 |
| Hotel | 16,387 | 11,598 | 4,789 |
| Mileage, Privately Owned | 312,287 | 395,928 | ( 83,641) |
| Operation State Cars | 468,013 | 381,937 | 86,076 |
| Miscellaneous | 27 | ............ | 27 |
| Out-of-State Travel |  |  |  |
| Common Carriers | 3,378 | 6,886 | ( 3,508) |
| Meals | 1,008 | 1,071 | ( 63) |
| Hotel | 4,365 | 4,769 | ( 404) |
| Mileage, Private Cars | 56 | 75 | ( 19) |
| Operation State Cars | 20 | 10 | 10 |
| Miscellaneous | 1,821 | 1,278 | 543 |
| Total Travel Expense | 834,230 | 823,057 | 11,173 |
| **TRANSPORTATION** | 19,350 | 12,145 | 7,205 |
| **PRINTING & BINDING** |  |  |  |
| Printing & Binding | 1,878 | 2,203 | ( 325) |
| Duplicating Supplies | 76,737 | 72,346 | 4,391 |
| Total Printing & Binding | 78,615 | 74,549 | 4,066 |
| **ADVERTISING** | 35,430 | 33,090 | 2,340 |
| **HEAT, LIGHT & POWER** | 767,784 | 622,633 | 145,151 |
| **RENTS & RENTALS** | 6,293,138 | 5,479,487 | 813,651 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-3

## STATEMENT OF EXPENDITURES BY OBJECT

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **REPAIRS AND ALTERATIONS** | | | |
| Contract Repairs - Equipment | $ 178,996 | $ 176,862 | $ 2,134 |
| Repairs (Buildings & Grounds) | 73,449 | 279,668 | ( 206,219) |
| Other Repairs | 46,395 | 63,090 | ( 16,695) |
| Maintenance Supplies - Equipment | 196,948 | 153,152 | 43,796 |
| Maintenance Supplies - Buildings & Grounds | 371,202 | 282,903 | 88,299 |
| Total Repairs & Alterations | 866,990 | 955,675 | ( 88,685) |
| MOTOR VEHICLE UPKEEP | 3,194,399 | 2,444,997 | 749,402 |
| **MISCELLANEOUS** | | | |
| Insurance and Bond Premium | 131,867 | 183,534 | ( 51,667) |
| Membership Fees | 34,214 | 33,976 | 238 |
| Miscellaneous | 2,577,912 | 12,927,026 | ( 10,349,114) |
| Indirect Costs | ............ | 234,150 | ( 234,150) |
| Total Miscellaneous | 2,743,993 | 13,378,686 | ( 10,634,693) |
| **GRANTS AND SUBSIDIES** | | | |
| Pension/Accident Payment | 183,911 | 153,932 | 29,979 |
| Interagency Grants | 11,481,615 | ............ | 11,481,615 |
| FICA | 1,303,550 | 1,254,199 | 49,351 |
| Blue Cross | 1,314,121 | 1,093,360 | 220,761 |
| United Life | 14,900 | 13,764 | 1,136 |
| United Life - Temporary | ............ | ( 3) | 3 |
| New Employees Retirement | 740,497 | 727,921 | 12,576 |
| FICA - Temporary | 163,220 | 147,713 | 15,507 |
| Blue Cross - Temporary | ............ | ( 343) | 343 |
| New Retirement - Temporary | 9,475 | ( 67) | 9,542 |
| Refunds | 691 | 1,340 | ( 649) |
| Awards and Indemnities | ............ | 16,717 | ( 16,717) |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-3

## STATEMENT OF EXPENDITURES BY OBJECT

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS AND SUBSIDIES (Cont.)** | | | |
| Refund of Taxes | $ 9,736 | $ 3,510 | $ 6,226 |
| Grants | 8,366,376 | 8,106,685 | 259,691 |
| Total Grants & Subsidies | 23,588,092 | 11,518,728 | 12,069,364 |
| **DEBT SERVICE** | | | |
| Principal | 5,205,000 | 5,290,000 | ( 85,000) |
| Interest | 852,040 | 1,092,568 | ( 240,528) |
| Total Debt Service | 6,057,040 | 6,382,568 | ( 325,528) |
| **CAPITAL OUTLAYS** | | | |
| Motor Vehicles | 839,167 | 450,019 | 389,148 |
| Office Equipment & Furnishings | 4,855 | 12,759 | ( 7,904) |
| Educational Equipment | 5,915 | 3,645 | 2,270 |
| Construction Repair - Equipment | 115,395 | 117,373 | ( 1,978) |
| Institutional Equipment | ............ | 1,663 | ( 1,663) |
| Engineering Instruction & Equipment | 26,411 | 123,800 | ( 97,389) |
| Land and Interest in Land | 2,212,161 | 2,920,200 | ( 708,039) |
| Highway Contract Payment | 49,196,347 | 56,701,528 | ( 7,505,181) |
| Miscellaneous Equipment | 85,621 | 2,961 | 82,660 |
| Replacement - Motor Vehicles | 1,819,308 | 723,414 | 1,095,894 |
| Replacement - Office Equipment | 2,795 | 2,542 | 253 |
| Replacement - Other Equipment | 599 | 5,834 | ( 5,235) |
| Replacement - Repair Equipment | 88,389 | 123,856 | ( 35,467) |
| Replacement - Engineering Equipment | 3,632 | 12,354 | ( 8,722) |
| Replacement - Miscellaneous Equipment | 14,405 | 563 | 13,842 |
| Total Capital Outlays | 54,415,000 | 61,202,511 | ( 6,787,511) |
| TOTAL EXPENDITURES BY OBJECT | $ 136,711,129 | $ 140,385,200 | $( 3,674,071) |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-4

## ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| Unappropriated Surplus - June 30, 1980 | | | $ 15,540,233.98 |
| Adjustments | | | |
| Credits to Surplus: | | | |
| Bonds Authorized | $ 17,208,230.00 | | |
| Prior Year Refund | 7,059.63 | $ 17,215,289.63 | |
| Charges to Surplus: | | | |
| Transfers: | | | |
| Taxes Due Towns Adjustment | 823,685.25 | | |
| Safety Department | 263,992.12 | | |
| Retirement | 41,000.00 | | |
| Marine Gas Tax | 69,548.13 | | |
| Workmans Compensation | 129,565.98 | | |
| Public Works & Highways | 2,389,168.36 | | |
| Interest on Loans | 521,080.56 | | |
| Inventory Adjustment | 57,630.42 | | |
| Cost of Issuing Bonds | 37,327.28 | | |
| Eminent Domain | 342.22 | 4,333,340.32 | |
| | | | 12,881,949.31 |
| | | | 28,422.183.29 |
| Budget Summary | | | |
| Unrestricted Revenue - FY 1981 | | 74,494,442.01 | |
| Appropriations Net of Estimated Revenue | 104,856,077.95 | | |
| Less: Lapses | 9,392,727.56 | 95,463,350.39 | |
| | | | ( 20,968,908.38) |
| Unappropriated Surplus - June 30, 1981 | | | $ 7,453,274.91 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **BUSINESS LICENSE TAXES** | | | |
| Gasoline Road Toll | $ 46,235,398.06 | $ 46,950,819.04 | $(715,420.98) |
| Other Road Toll | 1,187,329.43 | 1,004,028.36 | 183,301.07 |
| Total | 47,422,727.49 | 47,954,847.40 | (532,119.91) |
| **NON-BUSINESS LICENSE TAXES** | | | |
| Motor Vehicle Registrations | 20,555,907.11 | 19,919,021.93 | 636,885.18 |
| Motor Vehicle Operators | 2,122,458.50 | 1,945,611.21 | 176,847.29 |
| Over & Short Account - Motor Vehicle | (4,410.78) | 5,411.01 | (9,821.79) |
| Tellers Over/Short | 16.95 | (95.93) | 112.88 |
| Motor Vehicle - NCR Overslips | 994.73 | 1,032.53 | (37.80) |
| Total | 22,674,966.51 | 21,870,980.75 | 803,985.76 |
| **FEES** | | | |
| Non-driver Identification Card | 4,104.50 | 1,689.00 | 2,415.50 |
| Inspection Station Fees | 32,070.00 | 31,395.00 | 675.00 |
| Motor Vehicle - Miscellaneous Fees | 1,852,325.96 | 1,265,706.94 | 586,619.02 |
| Certificate of Title | 557,355.50 | 554,808.50 | 2,547.00 |
| Inspection Stickers | 205,332.55 | 199,041.05 | 6,291.50 |
| Junkyard Licenses | 4,480.00 | 4,470.00 | 10.00 |
| Total | 2,655,668.51 | 2,057,110.49 | 598,558.02 |
| **FINES AND PENALTIES** | | | |
| Road Toll Fines | 116,593.28 | 72,135.84 | 44,457.44 |
| **GRANTS FROM FEDERAL GOVERNMENT** | | | |
| Off System Railroad Crossing | 303,537.02 | 426,313.36 | (122,776.34) |
| FHWA Supportive Services | 50,269.26 | 73,378.78 | (23,109.52) |
| Promote Bicycle Safety | 10,143.95 | (10,143.95) | 20,287.90 |
| Emergency Relief - February 1978 | ............... | (2,596.02) | 2,596.02 |
| Trans Quarter Highway | 361,007.80 | 144,278.90 | 216,728.90 |
| Trans Off System Railroad Crossing | 9,025.81 | ............... | 9,025.81 |
| Interstate Resurfacing | 163,957.57 | 384,424.31 | (220,466.74) |
| Federal Aid Interstate - HPR | 17,760,081.43 | 11,596,732.19 | 6,163,349.24 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** | | | |
| Outdoor Advertising Bonus | $ 28,214.26 | $ 104,804.40 | $( 76,590.14) |
| Federal Aid Urban "C" | 15,855,252.60 | 11,282,493.21 | 4,572,759.39 |
| Federal Aid Urban "D" State | 10,118,173.63 | 8,145,081.51 | 1,973,092.12 |
| Federal Land Funds | 1,632,908.31 | ............... | 1,632,908.31 |
| Forest Highways | 147,026.15 | 17,597.48 | 129,428.67 |
| Highway Beautification | 7,544.18 | 88,722.66 | ( 81,178.48) |
| Outdoor Advertising | 2,137.16 | 294,801.43 | ( 292,664.27) |
| Junkyards | 6,761.61 | 41,459.46 | ( 34,697.85) |
| Off Highway Systems | 5,227.40 | ( 21,077.45) | 26,304.85 |
| Federal Aid Interstate | 2,144,472.66 | ............... | 2,144,472.66 |
| Mine Safety & Health Administration | 46,525.42 | 12,409.38 | 34,116.04 |
| Mass Transit Network - Town of Newport | ( 71.18) | ............... | ( 71.18) |
| Total | 48,652,195.04 | 32,578,679.65 | 16,073,515.39 |
| **GRANTS FROM LOCAL GOVERNMENT** | | | |
| Bridge Maintenance | ............... | 15,292.03 | ( 15,292.03) |
| Federal Aid Urban D City of Manchester | 581,519.80 | 151,148.40 | 430,371.40 |
| Bridge Replacement | 217,673.82 | 901,132.58 | ( 683,458.76) |
| Urban System | ( 97,922.12) | 8,715.07 | ( 106,637.19) |
| State Aid Reconstruction | 69,536.00 | 78,781.89 | ( 9,245.89) |
| State Aid Construction | 157,500.00 | 7,500.00 | 150,000.00 |
| State Aid Bridge Construction | ............... | 16,000.00 | ( 16,000.00) |
| Town Road Bridge | 32,247.53 | 88,904.14 | ( 56,656.61) |
| Aid Urban "D" City | 1,071,109.54 | 1,021,276.77 | 49,832.77 |
| Income Added to Appropriation-Traffic Division | 2,171,316.81 | 2,699,531.02 | ( 528,214.21) |
| State Funds - Town Road Aid | 204,666.57 | 227,919.90 | ( 23,253.33) |
| Economic Growth Center | 53,697.88 | 53,875.36 | ( 177.48) |
| Federal Aid Urban C Fund | 5,702.48 | ............... | 5,702.48 |
| Betterment | 7,000.00 | 2,800.00 | 4,200.00 |
| Federal Primary Project | 203,148.51 | 411,350.00 | ( 208,201.49) |
| Safer Road Demo | 77,321.95 | 80,522.87 | ( 3,200.92) |
| Off System Railroad | 14,110.83 | 34,874.37 | ( 20,763.54) |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM LOCAL GOVERNMENT (Cont.)** | | | |
| Railroad Grade Crossing | $ 21,598.64 | $ 25,800.27 | $( 4,201.63) |
| Piscataqua Bridge | 29,038.54 | 30,024.36 | ( 985.82) |
| Memorial Bridge - Portsmouth | ............... | 12.61 | ( 12.61) |
| Turnpike Bridge Maintenance Crew - Central | 77,478.18 | 69,554.39 | 7,923.79 |
| Turnpike Bridge Maintenance Crew - Spaulding | 77,478.18 | 69,554.39 | 7,923.79 |
| Turnpike Bridge Maintenance Crew - B-S | 17,217.37 | 15,456.52 | 1,760.85 |
| Total | 4,991,440.51 | 6,010,026.94 | ( 1,018,586.43) |
| **RENTS AND LEASES** | 1,126.00 | 1,893.67 | ( 767.67) |
| **INTEREST, PREMIUM AND DISCOUNT** | | | |
| Premium - Temporary Loans | 48.61 | 4.63 | 43.98 |
| Accrued Interest | 61,945.00 | ............... | 61,945.00 |
| Interest - Surplus Funds in Treasury | 214,263.89 | 419,214.98 | ( 204,951.09) |
| Total | 276,257.50 | 419,219.61 | ( 142,962.11) |
| **SALE OF COMMODITIES** | | | |
| Plans, Maps and Signs | 44,579.94 | 36,525.45 | 8,054.49 |
| **SALE OF SERVICES** | | | |
| Highway Garage | 412,066.30 | 359,613.47 | 52,452.83 |
| Highway Garage - Other Income | 209,549.39 | 149,484.34 | 60,065.05 |
| Sale of Service | 396,548.79 | 576,862.89 | ( 180,314.10) |
| Total | 1,018,164.48 | 1,085,960.70 | ( 67,796.22) |
| **MISCELLANEOUS** | | | |
| Sale of Land-Building & Equipment | 146,936.57 | 81,685.00 | 65,251.57 |
| Radio Repair Income | 52,087.33 | 45,664.30 | 6,423.03 |
| Judgements & Recoveries | 1,177.82 | 500.00 | 677.82 |
| Miscellaneous Sales | 27,259.89 | 23,375.72 | 3,884.17 |
| Reimbursement to Highway Expense | 28,682.43 | 689,709.46 | ( 661,027.03) |
| Total | 256,144.04 | 840,934.48 | ( 584,790.44) |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| INTERAGENCY GRANTS | | | |
| Traffic Control Manual | $............... | $ 121.31 | $( 121.31) |
| Skid Testing | ............... | 3,332.10 | ( 3,332.10) |
| Municipal Traffic Engineer | ............... | 5,914.56 | ( 5,914.56) |
| Highway Accident Location and Evaluation | ............... | 32,144.17 | ( 32,144.17) |
| Speed Zone Monitoring | 7,084.54 | 16,750.11 | ( 9,665.57) |
| Transfer from Highway Safety | 177,608.98 | 98,173.83 | 79,435.15 |
| Total | 184,693.52 | 156,436.08 | 28,257.44 |
| TOTAL HIGHWAY FUND | $ 128,294,556.82 | $ 113,084,751.06 | $ 15,209,805.76 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

EXHIBIT B-6

## HIGHWAY FUND EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| DEPARTMENT OF SAFETY | $ 9,705.41 | $ 19,903.54 | $( 10,198.13) |
| TRANSPORTATION | | | |
| Public Works and Highways | 130,654,088.51 | 133,982,729.14 | ( 3,328,640.63) |
| DEBT SERVICE | | | |
| Interest and Cost of Bonds Issued | 6,057,040.00 | 6,382,567.50 | ( 325,527.50) |
| TOTAL HIGHWAY FUND EXPENDITURES | $ 136,720,833.92 | $ 140,385,200.18 | $( 3,664,366.26) |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| PUBLIC WORKS AND HIGHWAYS | | | |
| Debt Service | $ | $ 6,024,600.00 | $ |
| Administration | 2,922.47 | 1,970,338.79 | 48,531.00 |
| Engineering | 290,540.18 | 8,841,344.21 | |
| Materials and Research | 8,957.79 | 1,034,760.52 | |
| Mechanical Division | 1,750,565.60 | 3,503,797.84 | |
| Planning and Economics | 12,265.74 | 962,998.24 | |
| Road Maintenance | 533,424.67 | 28,824,860.94 | 35,495.22 |
| Bridge Maintenance | 59,242.83 | 2,585,758.40 | 11,356.53 |
| Traffic Division - Marking | 152,491.81 | 2,192,627.37 | 207,721.53 |
| Claims | | 101,500.00 | |
| Turnpike Bridge Maintenance Crew | 1,173.41 | | 172,173.73 |
| Piscataqua Bridge Maintenance | 2,817.66 | 73,141.16 | 29,038.54 |
| Maintenance to Class 5 Highways | | 400,000.00 | |
| Roads to Public Waters | | 10,000.00 | |
| Accident and Compensation | | 202,748.42 | |
| Special Retirement | | 268,907.00 | |
| Memorial Bridge - Portsmouth | 149,604.72 | | |
| Transfers to Other Agencies | | 12,766,279.00 | |
| Water Resources Board | | 23,800.00 | |
| Highway Safety Grants | 1,913.30 | | 177,608.98 |
| State Share - Benefits - C & R | | | |
| Unemployment Compensation | | 36,700.06 | |
| Land and Buildings Account | 14,983.36 | 861,088.00 | |
| Federal Aid Interstate | 11,399,613.78 | 736,994.00 | 17,533,888.38 |
| Interstate - RRR | 159,622.69 | 235,750.00 | |
| Primary | 429,660.08 | | ( 12,265.73) |
| Secondary | 246,067.27 | | 373.64 |
| Urban | 4,294.69 | | |

EXHIBIT B-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $ 22,500.00 | $ 6,047,100.00 | $ 6,047,100.00 | $.............. | $.............. | $.............. |
| ( 118,465.66) | 1,903,326.60 | 1,860,277.87 | 29,518.04 | 13,530.69 | .............. |
| ( 228,382.62) | 8,903,501.77 | 8,407,446.69 | 99,775.41 | 396,279.67 | .............. |
| ( 71,584.52) | 972,133.79 | 943,520.80 | 3,091.85 | 25,521.14 | .............. |
| 1,094,146.08 | 6,348,509.52 | 5,136,853.78 | 644,647.62 | 567,008.12 | .............. |
| ( 100,662.31) | 874,601.17 | 826,754.59 | 2,353.84 | 45,492.74 | .............. |
| ( 308,381.82) | 29,085,399.01 | 26,981,761.50 | 1,328,260.53 | 775,376.98 | .............. |
| ( 93,865.45) | 2,562,492.31 | 2,264,652.31 | 158,929.65 | 138,910.35 | .............. |
| ( 52,974.82) | 2,499,865.89 | 2,223,367.72 | 186,802.07 | 89,696.10 | .............. |
| .............. | 101,500.00 | 86,631.03 | 12,739.95 | 2,129.02 | .............. |
| .............. | 173,347.14 | 170,077.84 | 3,269.30 | .............. | .............. |
| 3,923.63 | 108,920.99 | 120,478.25 | 1,600.00 | ( 13,157.26) | .............. |
| .............. | 400,000.00 | 400,000.00 | .............. | .............. | .............. |
| .............. | 10,000.00 | .............. | .............. | 10,000.00 | .............. |
| .............. | 202,748.42 | 202,248.42 | .............. | 500.00 | .............. |
| 135,675.00 | 404,582.00 | 375,455.28 | .............. | 29,126.72 | .............. |
| .............. | 149,604.72 | .............. | .............. | 149,604.72 | .............. |
| 2,534,072.74 | 15,300,351.74 | 14,219,883.56 | .............. | 1,080,468.18 | .............. |
| .............. | 23,800.00 | 13,600.00 | .............. | 10,200.00 | .............. |
| .............. | 179,522.28 | 165,740.60 | 981.70 | .............. | 12,799.98 |
| .............. | .............. | ( 81,266.60) | .............. | 81,266.60 | .............. |
| .............. | 36,700.06 | 36,700.06 | .............. | .............. | .............. |
| 60,522.21 | 936,593.57 | 886,434.83 | 16,626.46 | 33,532.28 | .............. |
| .............. | 29,670,496.16 | 13,339,238.65 | 13,048,766.19 | 1,616,730.54 | 1,665,760.78 |
| .............. | 395,372.69 | 544,512.84 | 513,411.99 | .............. | ( 662,552.14) |
| .............. | 417,394.35 | 21,258.88 | 95,668.13 | 433,409.23 | ( 132,941.89) |
| .............. | 246,440.91 | .............. | .............. | 246,066.74 | 374.17 |
| .............. | 4,294.69 | 2,382.72 | 747.28 | .............. | 1,164.69 |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| PUBLIC WORKS AND HIGHWAYS (Cont.) | | | |
| Federal Aid Urban System. . . . . . . . . . . . . . . . | $ 100,385.92 | $.............. | $( 148,115.63) |
| Requested Maintenance and Repair. . . . . . . . . . . | ( 397,069.08) | .............. | 712,918.80 |
| Off Highway System. . . . . . . . . . . . . . . . . . | ( 115,722.50) | .............. | 186,614.84 |
| State Funds Trunk Line Reconstruction . . . . . . . | 28,003.02 | .............. | .............. |
| State Funds State Aid Reconstruction. . . . . . . . | 533,607.95 | 150,000.00 | 100,105.81 |
| State Funds State Aid Construction. . . . . . . . . | 718,800.00 | .............. | 157,500.00 |
| State Funds Town Road Aid . . . . . . . . . . . . . | 2,458,157.36 | 1,800,000.00 | 562,418.77 |
| Betterment. . . . . . . . . . . . . . . . . . . . . | 540,143.79 | 1,236,200.00 | 7,000.00 |
| State Funds State Aid Bridge Construction . . . . . | 1,489,101.98 | .............. | .............. |
| State Funds Town Road Bridge. . . . . . . . . . . . | 2,360,311.64 | 400,000.00 | 32,247.53 |
| State Funds - Federal Land Fund . . . . . . . . . . | 433,714.93 | .............. | 1,632,908.31 |
| Forest Highway. . . . . . . . . . . . . . . . . . . | 43,568.86 | .............. | 147,026.15 |
| Highway Beautification 1965 . . . . . . . . . . . . | 73,207.81 | .............. | 7,544.18 |
| Legislative Special Outdoor Advertising . . . . . . | 321,782.05 | .............. | 2,137.16 |
| Legislative Special Junkyards . . . . . . . . . . . | 61,973.86 | .............. | 6,761.61 |
| State Funds State Subsidy . . . . . . . . . . . . . | ( 823,506.10) | 7,888,121.00 | .............. |
| Salary Adjustment . . . . . . . . . . . . . . . . . | .............. | .............. | .............. |
| Benefit Adjustment. . . . . . . . . . . . . . . . . | .............. | .............. | .............. |
| Federal Aid Primary . . . . . . . . . . . . . . . . | 9,419,929.28 | 1,733,007.00 | 5,895,078.78 |
| Alternate Route Franconia . . . . . . . . . . . . . | .............. | 4,706,400.00 | .............. |
| Federal Aid Access Control Demo . . . . . . . . . . | .............. | .............. | .............. |
| Federal Aid Secondary . . . . . . . . . . . . . . . | 2,141,963.60 | 609,437.00 | 3,911,560.78 |
| Federal Aid Urban . . . . . . . . . . . . . . . . . | 779,567.93 | .............. | ( 31,940.24) |
| Federal Aid Priority. . . . . . . . . . . . . . . . | 2,933,754.46 | .............. | 3,006,508.18 |
| Candia-Raymond Project. . . . . . . . . . . . . . . | .............. | 11,125,000.00 | .............. |
| Federal Aid Urban D Funds . . . . . . . . . . . . . | 8,777,307.71 | 352,126.00 | 7,576,967.46 |
| Metropolitan Transit Agency . . . . . . . . . . . . | ( 43,017.52) | 38,434.00 | 160,403.05 |
| HPR Federal Revenue . . . . . . . . . . . . . . . . | 318,285.60 | .............. | 452,236.22 |

EXHIBIT B-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $.............. | $( 47,729.71) | $( 169,501.71) | $.............. | $ 121,772.00 | $.............. |
| .............. | 315,849.72 | 468,667.09 | .............. | 63,639.45 | ( 216,456.82) |
| .............. | 70,892.34 | 15,556.90 | .............. | 119,069.76 | ( 63,734.32) |
| .............. | 28,003.02 | .............. | .............. | 28,003.02 | .............. |
| .............. | 783,713.76 | 104,771.44 | 2,962.98 | .............. | 675,979.34 |
| .............. | 876,300.00 | 30,365.74 | 840,671.41 | .............. | 5,262.85 |
| .............. | 4,820,576.13 | 2,468,329.34 | .............. | .............. | 2,352,246.79 |
| .............. | 1,733,343.79 | 1,586,867.68 | 3,299.74 | .............. | 193,176.37 |
| .............. | 1,489,101.98 | 391,392.98 | .............. | .............. | 1,097,709.00 |
| .............. | 2,792,559.17 | 266,086.16 | 181,683.35 | .............. | 2,344,789.66 |
| .............. | 2,066,623.24 | 526,661.91 | 1,062,263.51 | .............. | 477,697.82 |
| .............. | 190,595.01 | ( 9,029.71) | 151,618.85 | .............. | 48,005.87 |
| .............. | 80,751.99 | 50,542.58 | 12,732.83 | .............. | 17,476.58 |
| .............. | 323,919.21 | 43,045.40 | 201,773.56 | .............. | 79,100.25 |
| .............. | 68,735.47 | 29,363.77 | 12,807.83 | .............. | 26,563.87 |
| 823,685.25 | 7,888,300.15 | 7,857,797.97 | .............. | 30,003.42 | 498.76 |
| 574,675.96 | 574,675.96 | .............. | .............. | 574,675.96 | .............. |
| 277,611.03 | 277,611.03 | .............. | .............. | 277,611.03 | .............. |
| .............. | 17,048,015.06 | 7,616,541.35 | 8,299,591.21 | .............. | 1,131,882.50 |
| .............. | 4,706,400.00 | .............. | .............. | .............. | 4,706,400.00 |
| .............. | .............. | 61,220.00 | 16,800.00 | .............. | ( 78,020.00) |
| .............. | 6,662,961.38 | 3,095,229.64 | 2,851,383.41 | .............. | 716,348.33 |
| .............. | 747,627.69 | 135,117.86 | 18,204.28 | 297,485.41 | 296,820.14 |
| .............. | 5,940,262.64 | 2,890,664.49 | 1,063,295.28 | .............. | 1,986,302.87 |
| .............. | 11,125,000.00 | .............. | .............. | .............. | 11,125,000.00 |
| .............. | 16,706,401.17 | 5,131,554.89 | 7,139,916.54 | 293,794.80 | 4,141,134.94 |
| .............. | 155,819.53 | 206,632.31 | 21,899.85 | .............. | ( 72,712.63) |
| .............. | 770,521.82 | .............. | .............. | 892,004.74 | ( 121,482.92) |

STATE OF NEW HAMPSHIRE
HIGHWAY FUND

| STATEMENT OF APPROPRIATION OPERATIONS<br>Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| PUBLIC WORKS AND HIGHWAYS (Cont.) | | | |
| Transitional Quarter Highway. . . . . . . . . . . . . . | $ 1,176,849.10 | $.............. | $ 361,007.80 |
| Transitional Off System Rairoad Crossing. . . . . . | ( 56,997.67) | .............. | 9,025.81 |
| Off-System Railroad Crossing. . . . . . . . . . . . . | 351,764.03 | .............. | 317,647.85 |
| Highway Inventory . . . . . . . . . . . . . . . . . . | .............. | .............. | 327,824.00 |
| Remove Roadside Obstacles . . . . . . . . . . . . . . | 463,300.04 | 152,750.00 | 394,314.63 |
| Railroad Grade Crossings. . . . . . . . . . . . . . . | 514,483.14 | 17,454.00 | 582,569.74 |
| Spot Improvement. . . . . . . . . . . . . . . . . . . | 1,004,752.53 | .............. | 475,373.04 |
| Safer Off System. . . . . . . . . . . . . . . . . . . | 425,096.08 | 174,419.00 | 888,133.82 |
| Pavement Marking. . . . . . . . . . . . . . . . . . . | 305,926.50 | 6,002.00 | 107,462.68 |
| Bridge Replacement. . . . . . . . . . . . . . . . . . | 6,127,564.59 | 1,112,637.00 | 6,876,585.39 |
| Economic Growth Center. . . . . . . . . . . . . . . . | 1,422,408.74 | 84,105.00 | 764,414.48 |
| Blue Star Highway Improvement . . . . . . . . . . . . | 1,289,466.33 | .............. | .............. |
| Central New Hampshire Turnpike. . . . . . . . . . . . | 3,320,772.86 | .............. | .............. |
| Spaulding Turnpike Construction . . . . . . . . . . . | 13,999,113.92 | .............. | .............. |
| FHWA Supportive Service . . . . . . . . . . . . . . . | .............. | .............. | 50,269.26 |
| Mass Transit Network - Town of Newport. . . . . . . . | 25,105.56 | .............. | ( 71.18) |
| Speed Zone Monitoring Program . . . . . . . . . . . . | .............. | .............. | 7,084.54 |
| Bikeway Demonstration Project . . . . . . . . . . . . | 236,332.64 | .............. | 10,143.95 |
| Mine Safety - Health Administration . . . . . . . . . | 1,859.48 | .............. | 46,525.42 |
| Renovations - Morton Building . . . . . . . . . . . . | 4,617.66 | .............. | .............. |
| General Fund Overhead . . . . . . . . . . . . . . . . | .............. | 234,162.00 | .............. |
| Bonding State Officers. . . . . . . . . . . . . . . . | .............. | 1,000.00 | .............. |
| Traffic Division - Facility - Chp. 99:1-81. . . . . . | .............. | 1,376,830.00 | .............. |
| Total Public Works and Highways. . . . . . . . . . | 77,986,830.13 | 104,856,077.95 | 53,800,114.81 |
| Department of Safety - Prior Year Unrestricted Revenue | .............. | .............. | .............. |
| TOTAL HIGHWAY FUND. . . . . . . . . . . . . . . . . . | $ 77,986,830.13 | $104,856,077.95 | $ 53,800,114.81 |

EXHIBIT B-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---:|---:|---:|---:|---:|---:|
| $.............. | $ 1,537,856.90 | $ 353,189.20 | $ 154,195.56 | $ 505,913.20 | $ 524,558.94 |
| .............. | ( 47,971.86) | 107.71 | 10,028.68 | .............. | ( 58,108.25) |
| .............. | 669,411.88 | 271,309.14 | 307,599.83 | .............. | 90,502.91 |
| .............. | 327,824.00 | 119,321.29 | .............. | 208,502.71 | .............. |
| .............. | 1,010,364.67 | 781,977.21 | 939,943.58 | .............. | ( 711,556.12) |
| .............. | 1,114,506.88 | 524,534.93 | 546,029.63 | .............. | 43,942.32 |
| .............. | 1,480,125.57 | .............. | 17,370.99 | .............. | 1,462,754.58 |
| .............. | 1,487,648.90 | 155,506.13 | 102,211.91 | 171,292.20 | 1,058,638.66 |
| .............. | 419,391.18 | 637,263.31 | 292,480.06 | 23,666.54 | ( 534,018.73) |
| .............. | 14,116,786.98 | 5,592,454.49 | 6,978,599.70 | .............. | 1,545,732.79 |
| .............. | 2,270,928.22 | 590,788.78 | 1,002,352.21 | 53,169.76 | 624,617.47 |
| .............. | 1,289,466.33 | 1,117,774.82 | 1,658.25 | .............. | 170,033.26 |
| .............. | 3,320,772.86 | 670,113.69 | 38,199.21 | .............. | 2,612,459.96 |
| .............. | 13,999,113.92 | 7,500,556.78 | 1,113,548.54 | .............. | 5,385,008.60 |
| .............. | 50,269.26 | 50,146.10 | .............. | .............. | 123.16 |
| .............. | 25,034.38 | 24,875.09 | .............. | .............. | 159.29 |
| .............. | 7,084.54 | 7,489.89 | .............. | .............. | ( 405.35) |
| .............. | 246,476.59 | 35,646.46 | 15,073.26 | .............. | 195,756.87 |
| .............. | 48,384.90 | 32,001.72 | .............. | .............. | 16,383.18 |
| .............. | 4,617.66 | 4,617.66 | .............. | .............. | .............. |
| 4,028.00 | 238,190.00 | 238,190.00 | .............. | .............. | .............. |
| .............. | 1,000.00 | 569.00 | .............. | 431.00 | .............. |
| .............. | 1,376,830.00 | .............. | .............. | .............. | 1,376,830.00 |
| 4,556,522.20 | 241,199,545.09 | 136,701,423.10 | 49,547,386.05 | 9,392,727.56 | 45,558,008.38 |
| 9,705.41 | 9,705.41 | 9,705.41 | .............. | .............. | .............. |
| $ 4,566,227.61 | $241,209,250.50 | $136,711,128.51 | $ 49,547,386.05 | $ 9,392,727.56 | $ 45,558,008.38 |

EXHIBIT C-1

# STATE OF NEW HAMPSHIRE
# FISH AND GAME FUND
# BALANCE SHEET
# JUNE 30, 1981

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| **ASSETS** | | |
| Cash and Temporary Investments | $ 200,788 | $ 288,124 |
| Revolving Funds | 1,000 | 1,000 |
| Accounts Receivables | 333,155 | 295,704 |
| Total Assets | $ 534,943 | $ 584,828 |
| **LIABILITIES AND FUND EQUITY** | | |
| LIABILITIES: | | |
| Accounts Payable | $ 75,728 | $ 61,556 |
| FUND EQUITY: | | |
| Fund Balance: | | |
| Reserve for Encumbrances | 84,228 | 63,151 |
| Unexpended Balance of Appropriation | 38,562 | ( 42,894) |
| Unappropriated Surplus | 336,425 | 503,015 |
| Total Fund Equity | 459,215 | 523,272 |
| Total Liabilities and Fund Equity | $ 534,943 | $ 584,828 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-2

## STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

| | Fiscal Year Ended June 30 | |
|---|---|---|
| | 1981 | 1980 |
| REVENUES: | | |
| Non-Business License Taxes | $ 2,562,387 | $ 2,516,253 |
| Fees | 14,226 | 4,611 |
| Fines, Penalties & Interest | 23,762 | 21,685 |
| Grants from Federal Government | 896,967 | 832,030 |
| Grants from Private and Local Sources | 7,111 | 4,083 |
| Interest, Premiums & Discounts | 2,769 | 22,873 |
| Sale of Commodities | 15,009 | 17,405 |
| Sale of Services | 43,149 | 45,433 |
| Grants from Other Agencies | 527,547 | 224,583 |
| Miscellaneous | 28,630 | 16,982 |
| Total Revenue | 4,121,557 | 3,705,938 |
| OTHER FINANCING SOURCES: | | |
| Transfer from General Fund | ............. | 3,039 |
| Transfer from Highway Fund | 34,774 | 30,426 |
| Miscellaneous | ............. | 267 |
| Total Revenues and Other Sources | 4,156,331 | 3,739,670 |
| EXPENDITURES: | | |
| Resources Protection & Development | 4,131,470 | 3,857,813 |
| Capital Outlays | 79,718 | 108,217 |
| Total Expenditures | 4,211,188 | 3,966,030 |
| OTHER USES: | | |
| Transfer to General Fund | 9,200 | 10,564 |
| Total Expenditures and Other Uses | 4,220,388 | 3,976,594 |
| Excess of Expenditures and Other Uses Over Revenues and Other Sources | ( 64,057) | ( 236,924) |
| FUND BALANCE - July 1 | 523,272 | 760,196 |
| FUND BALANCE - June 30 | $ 459,215 | $ 523,272 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-3

## STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **PERSONNEL SERVICES** | | | |
| Permanent Employees | $ 2,253,504 | $ 2,213,586 | $ 39,918 |
| Temporary Employees | 212,853 | 96,706 | 116,147 |
| Professional Fees & Per Diem | 2,681 | 2,549 | 132 |
| Overtime | 34,862 | 26,189 | 8,673 |
| Longevity Payment - Permanent | 44,600 | ........... | 44,600 |
| Total Personnel Services | 2,548,500 | 2,339,030 | 209,470 |
| **SUPPLIES AND MATERIALS** | | | |
| Supplies (Consumable) | 133,880 | 168,824 | ( 34,944) |
| Publications | 11,831 | 10,646 | 1,185 |
| Drugs & Medicine | 185 | 52 | 133 |
| Fuel (Non-Vehicular) | 63,825 | 34,474 | 29,351 |
| Total Supplies & Materials | 209,721 | 213,996 | ( 4,275) |
| **SUBSISTENCE & SUPPORT OF PERSONS** | | | |
| Food (Human Consumption) | 2,598 | 2,571 | 27 |
| Clothing | 21,723 | 10,151 | 11,572 |
| Total Subsistence & Support of Persons | 24,321 | 12,722 | 11,599 |
| **COMMUNICATION SERVICE** | | | |
| Telephone & Telegraph | 35,790 | 31,089 | 4,701 |
| Postage | 16,255 | 20,233 | ( 3,978) |
| Total Communication Service | 52,045 | 51,322 | 723 |
| **TRAVEL EXPENSE** | | | |
| **In-State Travel** | | | |
| Meals | 1,763 | 1,211 | 552 |
| Hotel | 1,849 | 573 | 1,276 |
| Mileage - Privately Owned | 2,085 | 2,126 | ( 41) |
| Operation State Cars | 128,395 | 117,604 | 10,791 |
| Miscellaneous | 711 | 325 | 386 |
| Meals - Taxable | 442 | 473 | ( 31) |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-3

STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **TRAVEL EXPENSE (Cont.)** | | | |
| Out-of State Travel | | | |
| Common Carriers | $ 3,014 | $ 2,572 | $ 442 |
| Meals | 1,311 | 1,690 | (379) |
| Hotel | 3,306 | 4,087 | (781) |
| Mileage - Private Cars | 795 | 30 | 765 |
| Operation - State Cars | ............ | 32 | (32) |
| Miscellaneous | 1,463 | 1,549 | (86) |
| Meals - Taxable | 30 | ............ | 30 |
| Total Travel Expense | 145,164 | 132,272 | 12,892 |
| **TRANSPORTATION** | 5,370 | 4,634 | 736 |
| **PRINTING & BINDING** | | | |
| Printing & Binding | 54,819 | 70,426 | (15,607) |
| Duplicating Supplies | ............ | (58) | 58 |
| Total Printing & Binding | 54,819 | 70,368 | (15,549) |
| **ADVERTISING** | 2,807 | 5,337 | (2,530) |
| **HEAT, LIGHT & POWER** | 66,616 | 53,726 | 12,890 |
| **RENTS & RENTALS** | 24,042 | 21,027 | 3,015 |
| **REPAIRS AND ALTERATIONS** | | | |
| Contract Repairs - Equipment | 59,155 | 73,104 | (13,949) |
| Repairs (Buildings & Grounds) | 658 | 3,499 | (2,841) |
| Maintenance - Supplies - Equipment | 2,664 | 192 | 2,472 |
| Maintenance - Supplies - Buildings & Grounds | 13,281 | 13,041 | 240 |
| Total Repairs & Alterations | 75,758 | 89,836 | (14,078) |
| MOTOR VEHICLE UPKEEP | 61,834 | 56,892 | 4,942 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-3

## STATEMENT OF EXPENDITURES BY OBJECT CODE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| **MISCELLANEOUS** |  |  |  |
| Insurance and Bond Premium | $ 14,213 | $ 3,104 | $ 11,109 |
| Membership Fees | 9,834 | 3,310 | 6,524 |
| Miscellaneous | 357,335 | 367,815 | ( 10,480) |
| Total Miscellaneous | 381,382 | 374,229 | 7,153 |
| **GRANTS AND SUBSIDIES** |  |  |  |
| Pension/Accident Payment | 34,670 | 73,780 | ( 39,110) |
| FICA | 94,485 | 93,334 | 1,151 |
| Blue Cross | 140,858 | 116,944 | 23,914 |
| United Life | 1,345 | 1,430 | ( 85) |
| Group I Retirement - Permanent | 74,813 | 50,813 | 24,000 |
| Old Employees Retirement | ............ | 6,270 | ( 6,270) |
| Group II Retirement - Permanent | 81,558 | 85,298 | ( 3,740) |
| FICA - Temporary | 12,446 | ............ | 12,446 |
| Blue Cross - Temporary | 10,078 | 2,606 | 7,472 |
| United Life - Temporary | 111 | 50 | 61 |
| Group I Retirement - Temporary | 26,487 | 1,732 | 24,755 |
| Group II Retirement - Temporary | 1,725 | ............ | 1,725 |
| Refunds | 515 | 165 | 350 |
| Total Grants & Subsidies | 479,091 | 432,422 | 46,669 |
| **CAPITAL OUTLAYS** |  |  |  |
| Motor Vehicles | 17,094 | 17,803 | ( 709) |
| Office Equipment & Furnishings | 7,436 | 16,503 | ( 9,067) |
| Construction/Repair Equipment | 7,938 | ............ | 7,938 |
| Miscellaneous Equipment | 47,250 | 73,911 | ( 26,661) |
| Total Capital Outlays | 79,718 | 108,217 | ( 28,499) |
| TOTAL FISH AND GAME FUND EXPENDITURES | $ 4,211,188 | $ 3,966,030 | $ 245,158 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-4

## ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| Unappropriated Surplus - June 30, 1980 | | | $ 503,015.12 |
| Credits to Surplus: | | | |
| Marine Gas Tax | | $ 34,774.06 | |
| Charges to Surplus: | | | |
| Additional Retirement Benefits | $ 9,200.00 | | |
| Prior Year Refunds | 515.25 | | |
| | | 9,715.25 | |
| | | | 25,058.81 |
| Budget Summary | | | |
| Unrestricted Revenue | | 2,774,336.52 | |
| Appropriations | 3,416,985.85 | | |
| Less: Lapses | 451,000.72 | | |
| | | 2,965,985.13 | |
| | | | ( 191,648.61) |
| Unappropriated Surplus - June 30, 1981 | | | $ 336,425.32 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **NON-BUSINESS LICENSE TAXES** | | | |
| Fish and Game Licenses | $ 2,536,877.62 | $ 2,481,054.19 | $ 55,823.43 |
| Over and Short | ( 2,588.80) | 2,909.75 | ( 5,498.55) |
| Pheasant Stamps | 28,098.00 | 32,289.03 | ( 4,191.03) |
| Total | 2,562,386.82 | 2,516,252.97 | 46,133.85 |
| **FEES** | | | |
| Concord Agent Commission | 3,715.50 | 3,411.50 | 304.00 |
| Agent Registration Fee | 10,510.00 | 1,200.00 | 9,310.00 |
| Total | 14,225.50 | 4,611.50 | 9,614.00 |
| **FINES, PENALTIES AND INTEREST** | | | |
| Fish and Game | 21,745.84 | 20,439.70 | 1,306.14 |
| License Agent Fines and Penalties | 2,016.40 | 1,245.75 | 770.65 |
| Total | 23,762.24 | 21,685.45 | 2,076.79 |
| **GRANTS FROM FEDERAL GOVERNMENT** | | | |
| Endangered - Wildlife Species | 5,075.20 | ................ | 5,075.20 |
| Pilot Attempt to Grow Winter Flounder | 4,545.54 | 16,313.55 | ( 11,768.01) |
| Perkins Pond Road - Sunapee | ................ | 2,690.35 | ( 2,690.35) |
| U. S. Fish and Wildlife | 15,736.06 | 4,981.94 | 10,754.12 |
| Business Management - Federal | 24,739.36 | 23,396.58 | 1,342.78 |
| Forest Inventory of Bear Brook | ................ | ( 82.24) | 82.24 |
| Hunter Safety Program | 74,317.10 | 76,647.50 | ( 2,330.40) |
| Lucas Pond Land - Northwood | ................ | 7,270.71 | ( 7,270.71) |
| Regional Council Program | 28,571.53 | 26,400.78 | 2,170.75 |
| Bass Study Program | 19,274.39 | 15,638.30 | 3,636.09 |
| Deer Habitat Investigation | 2,669.08 | 8,183.93 | ( 5,514.85) |
| Survival, etc. - Wild Turkeys | ................ | 1,500.00 | ( 1,500.00) |
| Lost Hunter - Search - Rescue | ................. | 540.12 | ( 540.12) |
| Furbearer - Research - Study | 1,500.00 | ............... | 1,500.00 |
| Analyzing Shrimp Samples | 5,406.00 | ............... | 5,406.00 |
| Inventory Pisgah State Park | 1,927.55 | ............... | 1,927.55 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT (Cont.)** | | | |
| Federal Recoveries - Indirect Cost | $ 145,697.96 | $ 128,501.00 | $ 17,196.96 |
| Ecology of N. H. Bobcats | 2,954.56 | 5,237.38 | ( 2,282.82) |
| Inland Fisheries | 248,926.50 | 209,070.31 | 39,856.19 |
| Marine Fisheries | 66,931.07 | 44,079.69 | 22,851.38 |
| Management and Research | 206,086.91 | 221,384.93 | ( 15,298.02) |
| Maintenance and Construction | 42,608.43 | 40,275.17 | 2,333.26 |
| Total | 896,967.24 | 832,030.00 | 64,937.24 |
| **GRANTS FROM LOCAL GOVERNMENT AND PRIVATE SOURCES** | | | |
| Furbearer - Research - Study | 500.00 | ............... | 500.00 |
| **DONATIONS AND GIFTS** | | | |
| Trout Unlimited | ............... | 350.00 | ( 350.00) |
| Turkey Restoration Program | 46.00 | 3,557.50 | ( 3,511.50) |
| Propagation of Wild Turkeys | 6,565.00 | ............... | 6,565.00 |
| Wild Turkey Program | ............... | 175.00 | ( 175.00) |
| Total | 6,611.00 | 4,082.50 | 2,528.50 |
| **INTEREST, PREMIUM & DISCOUNTS** | | | |
| Interest - Surplus Funds | 2,768.74 | 22,873.45 | ( 20,104.71) |
| **SALE OF COMMODITIES** | | | |
| Miscellaneous Sales | 10,527.04 | 17,005.46 | ( 6,478.42) |
| Sale of Timber Land | 4,482.00 | 400.00 | 4,082.00 |
| Total | 15,009.04 | 17,405.46 | ( 2,396.42) |
| **SALE OF SERVICE** | | | |
| Inland Fisheries Maintenance | 13,941.36 | 14,101.88 | ( 160.52) |
| Sale of Services | 19,300.01 | 21,972.11 | ( 2,672.10) |
| Field Notes | 9,908.00 | 9,359.50 | 548.50 |
| Total | 43,149.37 | 45,433.49 | ( 2,284.12) |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| MISCELLANEOUS REVENUE | | | |
| Sale of Land, Building and Equipment. . . . . . . . . | $ 12,039.50 | $ 4,000.00 | $ 8,039.50 |
| Judgements and Recoveries . . . . . . . . . . . . . . | 10,848.00 | ............... | 10,848.00 |
| Miscellaneous Sales . . . . . . . . . . . . . . . . . | 5,684.22 | 12,928.63 | ( 7,244.41) |
| Sale of Surplus Stamps. . . . . . . . . . . . . . . . | 58.50 | 51.00 | 7.50 |
| Total. . . . . . . . . . . . . . . . . . . . . . . . | 28,630.22 | 16,979.63 | 11,650.59 |
| INTERAGENCY GRANTS | | | |
| OHRV Enforcement. . . . . . . . . . . . . . . . . . . | 112,883.76 | 38,651.79 | 74,231.97 |
| OHRV Education and Training . . . . . . . . . . . . . | 19,535.65 | 21,124.88 | ( 1,589.23) |
| OHRV Enforcement Revenue. . . . . . . . . . . . . . . | 75,266.76 | 85,408.00 | ( 10,141.24) |
| OHRV Education and Training . . . . . . . . . . . . . | 3,500.00 | 3,500.00 | ............... |
| Search and Rescue Funds . . . . . . . . . . . . . . . | 58,800.00 | 60,000.00 | ( 1,200.00) |
| Annotated Bibliography. . . . . . . . . . . . . . . . | ............... | 4,000.00 | ( 4,000.00) |
| Transfer - Office of State Planning . . . . . . . . . | 257,560.63 | 11,898.81 | 245,661.82 |
| Total. . . . . . . . . . . . . . . . . . . . . . . . | 527,546.80 | 224,583.48 | 302,963.32 |
| TOTAL FISH AND GAME FUND REVENUE BY SOURCE. . . . . | $ 4,121,556.97 | $ 3,705,937.93 | $ 415,619.04 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **RESOURCES PROTECTION AND DEVELOPMENT** | | | |
| **FISH RESOURCES:** | | | |
| Inland Fisheries- | | | |
| Permanent Personnel Services | $ 744,302.58 | $ 735,066.62 | $ 9,235.96 |
| Current Expense | 280,981.36 | 228,165.27 | 52,816.09 |
| Equipment | 29,451.49 | 1,315.00 | 28,136.49 |
| Old Year Reserve | 15,033.60 | 577.82 | 14,455.78 |
| Other Personnel Services | 16,970.96 | 16,534.02 | 436.94 |
| Benefits | 124,079.86 | 111,878.17 | 12,201.69 |
| Travel | 6,563.26 | 5,034.96 | 1,528.30 |
| Other - Anadromous Fish Contract | 25,245.81 | 24,856.97 | 388.84 |
| - Aerial Stocking Contract | 2,625.00 | 2,590.00 | 35.00 |
| - Water Filter Consulting Services | ............... | 47,756.63 | ( 47,756.63) |
| Total Inland Fisheries | 1,245,253.92 | 1,173,775.46 | 71,478.46 |
| Marine Fisheries- | | | |
| Permanent Personnel Services | 37,189.78 | 34,605.65 | 2,584.13 |
| Current Expense | 17,216.56 | 6,189.97 | 11,026.59 |
| Old Year Reserve | 6,691.03 | 887.12 | 5,803.91 |
| Other Personnel Services | 11,458.39 | 4,636.86 | 6,821.53 |
| Benefits | 5,386.85 | 4,689.49 | 697.36 |
| Travel | 2,248.56 | 2,219.63 | 28.93 |
| Other - Atlantic States Marine | 3,000.00 | 3,000.00 | ............... |
| Total Marine Fisheries | 83,191.17 | 56,228.72 | 26,962.45 |
| **GAME RESOURCES:** | | | |
| Damage- | | | |
| Permanent Personnel Services | 3,692.94 | 7,106.40 | ( 3,413.46) |
| Current Expense | ............... | 11,531.84 | ( 11,531.84) |
| Old Year Reserve | ............... | 4,709.00 | ( 4,709.00) |
| Benefits | ............... | 870.47 | ( 870.47) |
| Total Damage | 3,692.94 | 24,217.71 | ( 20,524.77) |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GAME RESOURCES (Cont.): | | | |
| Management and Research- | | | |
| Permanent Personnel Services | $ 230,200.26 | $ 219,969.85 | $ 10,230.41 |
| Current Expense | 28,731.89 | 29,064.58 | (332.69) |
| Equipment | 94.00 | 8,190.38 | (8,096.38) |
| Old Year Reserve | 777.26 | 17,522.19 | (16,744.93) |
| Benefits | 32,993.33 | 31,219.71 | 1,773.62 |
| Travel | 3,585.85 | 4,394.62 | (808.77) |
| Other - Cooperative Water Fowl Banding | 2,060.00 | 2,060.00 | .............. |
| - Computer Services | 800.00 | 680.70 | 119.30 |
| - Lake Francis Rental | 4,052.00 | 4,950.77 | (898.77) |
| - U. N. H. & Dartmouth Projects | 2,500.00 | 9,140.00 | (6,640.00) |
| - Pheasants | 29,929.08 | 34,178.80 | (4,249.72) |
| Total Management and Research | 335,723.67 | 361,371.60 | (25,647.93) |
| LAW ENFORCEMENT: | | | |
| Conservation Officers- | | | |
| Permanent Personnel Services | 780,218.51 | 738,288.83 | 41,929.68 |
| Current Expense | 76,379.22 | 72,692.08 | 3,687.14 |
| Equipment | 5,215.13 | 51,079.21 | (45,864.08) |
| Benefits | 117,776.28 | 103,990.15 | 13,786.13 |
| Travel | 116,354.51 | 103,297.28 | 13,057.23 |
| Other | 90,158.46 | 100,333.00 | (10,174.54) |
| Old Year Reserve | 15,784.60 | 17,878.67 | (2,094.07) |
| Total Conservation Officers | 1,201,886.71 | 1,187,559.22 | 14,327.49 |
| Administration and Support- | | | |
| Permanent Personnel Services | 75,397.16 | 68,462.30 | 6,934.86 |
| Current Expense | 6,043.64 | 6,084.06 | (40.42) |
| Other Personnel Services | 7,779.04 | 7,071.60 | 707.44 |
| Benefits | 9,424.05 | 8,309.79 | 1,114.26 |
| Travel | 2,535.87 | 1,786.14 | 749.73 |
| Total Administration and Support | 101,179.76 | 91,713.89 | 9,465.87 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-6

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **ADMINISTRATION AND SUPPORT:** | | | |
| Commission- | | | |
| Current Expense | $ 523.79 | $ 921.48 | $( 397.69) |
| Travel | 461.60 | 721.71 | ( 260.11) |
| Total Commission | 985.39 | 1,643.19 | ( 657.80) |
| Office of Director- | | | |
| Permanent Personnel Services | 43,101.90 | 38,607.88 | 4,494.02 |
| Benefits | 5,014.73 | 4,348.43 | 666.30 |
| Travel | 601.51 | 941.01 | ( 339.50) |
| Total Office of Director | 48,718.14 | 43,897.32 | 4,820.82 |
| Business Management- | | | |
| Permanent Personnel Services | 199,536.98 | 191,335.70 | 8,201.28 |
| Current Expense | 67,921.42 | 61,623.75 | 6,297.67 |
| Equipment | ............... | 5,499.90 | ( 5,499.90) |
| Other Personnel Services | 163.40 | ............... | 163.40 |
| Benefits | 71,703.34 | 68,299.05 | 3,404.29 |
| Other | 10,072.00 | 10,129.00 | ( 57.00) |
| Overhead | 72,009.00 | 72,826.00 | ( 817.00) |
| Old Year Reserve | 1,453.07 | 2,664.72 | ( 1,211.65) |
| Travel | 811.10 | 1,103.32 | ( 292.22) |
| Total Business Management | 423,670.31 | 413,481.44 | 10,188.87 |
| Information and Education- | | | |
| Permanent Personnel Services | 37,390.36 | 33,503.15 | 3,887.21 |
| Current Expense | 41,934.85 | 41,980.22 | ( 45.37) |
| Equipment | 229.00 | 3,198.95 | ( 2,969.95) |
| Other Personnel Services | 5,432.68 | 4,878.64 | 554.04 |
| Benefits | 6,634.97 | 5,359.13 | 1,275.84 |
| Travel | 1,541.27 | 1,973.42 | ( 432.15) |
| Old Year Reserve | 1,221.03 | 14,103.59 | ( 12,882.56) |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-6

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| ADMINISTRATION AND SUPPORT: | | | |
| Information and Education (Cont.)- | | | |
| Hunter Safety Program | $ 56,165.43 | $ 52,140.08 | $ 4,025.35 |
| Out-of-State Promotion | 3,095.94 | 4,517.84 | ( 1,421.90) |
| Total Information and Education | 153,645.53 | 161,655.02 | ( 8,009.49) |
| Education and Training- | | | |
| Current Expense | 3,222.99 | 3,276.28 | ( 53.29) |
| Equipment | ............... | 2,100.00 | ( 2,100.00) |
| Other Personnel Services | 2,268.22 | 3,224.80 | ( 956.58) |
| Benefits | 36.49 | 78.84 | ( 42.35) |
| Travel | 1,904.29 | 3,139.94 | ( 1,235.65) |
| Transfer to Information and Education | 3,500.00 | 3,500.00 | ............... |
| Old Year Reserve | ............... | 4,963.06 | ( 4,963.06) |
| Other | ............... | 2,066.35 | ( 2,066.35) |
| Total Education and Training | 10,931.99 | 22,349.27 | ( 11,417.28) |
| Maintenance and Construction- | | | |
| Permanent Personnel Services | 168,080.03 | 151,606.67 | 16,473.36 |
| Current Expense | 47,238.45 | 47,554.94 | ( 316.49) |
| Equipment | 723.80 | ............... | 723.80 |
| Other Personnel Services | 1,668.60 | 1,745.80 | ( 77.20) |
| Benefits | 25,614.28 | 22,374.31 | 3,239.97 |
| Travel | 2,312.76 | 2,343.70 | ( 30.94) |
| Old Year Reserve | 3,928.18 | 1,858.24 | 2,069.94 |
| Other | ............... | 8,285.41 | ( 8,285.41) |
| Total Maintenance and Construction | 249,566.10 | 235,769.07 | 13,797.03 |
| NON-RESIDENT LICENSE SALES PROMOTION | 667.69 | ............... | 667.69 |
| PILOT-ATTEMPT TO GROW WINTER FLOUNDER | 4,701.45 | 16,313.56 | ( 11,612.11) |
| WORKMEN'S COMPENSATION | 44,103.23 | 79,752.97 | ( 35,649.74) |
| OTHER | 515.25 | 164.50 | 350.75 |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| FOREST INVENTORY OF BEAR BROOK | $............... | $ 1,602.14 | $( 1,602.14) |
| OUTBOARD MOTOR PURCHASE | ............... | 1,641.84 | ( 1,641.84) |
| LIVE TRAPPING EQUIPMENT | ............... | 238.00 | ( 238.00) |
| BASS STUDY PROGRAM | 18,694.17 | 17,791.31 | 902.86 |
| WILD TROUT SYMPOSIUM | ............... | 350.00 | ( 350.00) |
| SURVIVAL WILD TURKEYS | ............... | 1,500.00 | ( 1,500.00) |
| DEER HABITAT INVESTIGATION | 1,795.79 | 8,022.50 | ( 6,226.71) |
| U. S. FISH & WILDLIFE SURVEY | 15,736.06 | 4,981.94 | 10,754.12 |
| ECOLOGY OF N. H. BOBCATS PROJECT | 2,954.56 | 5,237.38 | ( 2,282.82) |
| LAND ABUTTING LUCAS POND | ............... | 9,835.09 | ( 9,835.09) |
| PERKINS POND | ............... | 2,690.35 | ( 2,690.35) |
| U.N.H. CONTRACTS | ............... | 2,250.91 | ( 2,250.91) |
| DEVELOP WILDLIFE AREA - ADAMS POINT | 5,000.00 | 5,000.00 | ............... |
| REGIONAL COUNCIL FISH MANAGEMENT | 20,857.20 | 19,097.16 | 1,760.04 |
| ANNOTATED BIBLIOGRAPHY PROJECT | ............... | 4,000.00 | ( 4,000.00) |
| MARINE RESOURCES | 226,716.37 | 11,898.81 | 214,817.56 |
| INVENTORY - PISGAH STATE PARK | 1,927.55 | ............... | 1,927.55 |
| ENDANGERED WILDLIFE SPECIES | 1,667.00 | ............... | 1,667.00 |
| FURBEARER - RESEARCH AND STUDY | 2,000.00 | ............... | 2,000.00 |
| ANALYZING SHRIMP SAMPLES | 5,406.00 | ............... | 5,406.00 |
| TOTAL FISH AND GAME EXPENDITURES | $ 4,211,187.95 | $ 3,966,030.37 | $ 245,157.58 |

## STATE OF NEW HAMPSHIRE
## FISH AND GAME FUND

### STATEMENT OF APPROPRIATION OPERATIONS
### Fiscal Year Ended June 30, 1981

| | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| Fish and Game Commission | $ | $ 2,038.60 | $ |
| Office of Director | | 51,134.61 | |
| Law Enforcement Districts 1-5 | 15,741.35 | 954,617.82 | 134,066.76 |
| Law Enforcement District 6 | 946.45 | 127,567.46 | |
| Law Enforcement Administration | | 103,446.55 | |
| OHRV Enforcement | ( 46,756.21) | | 112,883.76 |
| Education and Training | ( 4,215.52) | 1,266.14 | 19,535.65 |
| Game Resources Damage | | 36,567.97 | |
| Business Management | 2,061.05 | 424,135.06 | 24,739.36 |
| Information and Education | 1,557.18 | 86,253.11 | 3,500.00 |
| Hunter Safety Program | 900.00 | | 74,317.10 |
| Pitman-Robertson O/O/S Hearing | 500.00 | | |
| Fish and Game Inland Fisheries | 28,715.13 | 1,154,879.75 | 262,867.86 |
| Bass Study Program | | 5,088.76 | 19,274.39 |
| Deer Habitat Investigation | 161.43 | | 2,669.08 |
| Propagation - Wild Turkeys | | | 6,565.00 |
| U. S. Fish and Wildlife Survey | | | 15,736.06 |
| Management and Research | 2,907.37 | 142,924.22 | 234,184.91 |
| Conservation Stamps | 864.26 | | |
| Ecology of N. H. Bobcats Project | | | 2,954.56 |
| Nonresident License Sales Promotion | 667.69 | | |
| Maintenance and Construction | 4,499.81 | 253,389.24 | 61,908.44 |
| Inventory - Pisgah State Park | | | 1,927.55 |
| Endangered Wildlife Species | | | 5,075.20 |
| Furbearer - Research and Study | | | 2,000.00 |
| Development Wildlife Area - Adams Point | 5,000.00 | | |
| Marine Fisheries | 6,707.03 | 29,573.33 | 66,931.07 |
| Pilot Attempt to Grow Winter Flounder | | | 4,545.54 |
| Regional Council Fish Management | | | 28,571.53 |

EXHIBIT C-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $.............. | $ 2,038.60 | $ 985.39 | $ 240.72 | $ 812.49 | $.............. |
| ( 2,017.98) | 49,116.63 | 48,718.14 | .............. | 398.49 | .............. |
| ( 89,457.11) | 1,014,968.82 | 1,002,669.45 | 39,194.61 | ( 26,895.24) | .............. |
| ( 4,107.78) | 124,406.13 | 123,950.50 | 278.55 | 177.08 | .............. |
| 626.03 | 104,072.58 | 101,179.76 | .............. | 2,892.82 | .............. |
| .............. | 66,127.55 | 75,266.76 | .............. | .............. | ( 9,139.21) |
| ( 137.00) | 16,449.27 | 10,931.99 | .............. | .............. | 5,517.28 |
| ( 16,059.97) | 20,508.00 | 3,692.94 | .............. | 16,815.06 | .............. |
| ( 16,971.29) | 433,964.18 | 423,670.31 | 3,075.00 | 7,218.87 | .............. |
| ( 2,638.24) | 88,672.05 | 97,480.10 | 7,651.75 | ( 16,459.80) | .............. |
| 992.21 | 76,209.31 | 56,165.43 | 5,135.49 | 14,908.39 | .............. |
| .............. | 500.00 | .............. | .............. | 500.00 | .............. |
| ( 125,664.73) | 1,320,798.01 | 1,245,253.92 | 13,505.13 | 62,038.96 | .............. |
| .............. | 24,363.15 | 18,694.17 | .............. | 5,668.98 | .............. |
| .............. | 2,830.51 | 1,795.79 | .............. | .............. | 1,034.72 |
| .............. | 6,565.00 | .............. | .............. | .............. | 6,565.00 |
| .............. | 15,736.06 | 15,736.06 | .............. | .............. | .............. |
| ( 10,113.08) | 369,903.42 | 335,723.67 | 14,200.12 | 19,747.60 | 232.03 |
| .............. | 864.26 | .............. | .............. | .............. | 864.26 |
| .............. | 2,954.56 | 2,954.56 | .............. | .............. | .............. |
| .............. | 667.69 | 667.69 | .............. | .............. | .............. |
| ( 22,580.77) | 297,216.72 | 249,566.10 | 946.90 | 46,703.72 | .............. |
| .............. | 1,927.55 | 1,927.55 | .............. | .............. | .............. |
| .............. | 5,075.20 | 1,667.00 | .............. | .............. | 3,408.20 |
| .............. | 2,000.00 | 2,000.00 | .............. | .............. | .............. |
| .............. | 5,000.00 | 5,000.00 | .............. | .............. | .............. |
| ( 3,427.09) | 99,784.34 | 83,191.17 | .............. | 16,593.17 | .............. |
| .............. | 4,545.54 | 4,701.45 | .............. | .............. | ( 155.91) |
| .............. | 28,571.53 | 20,857.20 | .............. | 7,714.33 | .............. |

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| Marine Resources - Great Bay. . . . . . . . . . . . . . | $.............. | $.............. | $ 257,560.63 |
| Analyzing Shrimp Samples. . . . . . . . . . . . . . . . | .............. | .............. | 5,406.00 |
| Salary Adjustment Account . . . . . . . . . . . . . . . | .............. | .............. | .............. |
| Benefit Adjustment Fund . . . . . . . . . . . . . . . . | .............. | .............. | .............. |
| Workman's Compensation. . . . . . . . . . . . . . . . . | .............. | 44,103.23 | .............. |
| Refund Prior Year Unrestricted Revenue. . . . . . . . | .............. | .............. | .............. |
| TOTAL FISH AND GAME FUND. . . . . . . . . . . . . . . . | $ 20,257.02 | $ 3,416,985.85 | $ 1,347,220.45 |

EXHIBIT C-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 609.00) | $ 256,951.63 | $ 226,716.37 | $.............. | $.............. | $ 30,235.26 |
| .............. | 5,406.00 | 5,406.00 | .............. | .............. | .............. |
| 243,375.89 | 243,375.89 | .............. | .............. | 243,375.89 | .............. |
| 48,789.91 | 48,789.91 | .............. | .............. | 48,789.91 | .............. |
| .............. | 44,103.23 | 44,103.23 | .............. | .............. | .............. |
| 515.25 | 515.25 | 515.25 | .............. | .............. | .............. |
| $ 515.25 | $ 4,784,978.57 | $ 4,211,187.95 | $ 84,228.27 | $ 451,000.72 | $ 38,561.63 |

EXHIBIT D-1

## STATE OF NEW HAMPSHIRE
## SPECIAL FUND
## BALANCE SHEET
## JUNE 30, 1981

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| **ASSETS** | | |
| Cash and Temporary Investments | $ 2,199,769 | $ 2,247,726 |
| Accounts Receivable | 8,447,856 | 9,775,672 |
| Total Assets | $ 10,647,625 | $ 12,023,398 |
| **LIABILITIES AND FUND EQUITY** | | |
| LIABILITIES: | | |
| Accounts Payable | $ 2,271,430 | $ 1,090,779 |
| FUND EQUITY: | | |
| Fund Balance: | | |
| Reserve for Encumbrances | 7,822,816 | 7,430,126 |
| Unexpended Balance of Appropriations | 553,379 | 3,502,493 |
| Total Fund Equity | 8,376,195 | 10,932,619 |
| Total Liabilities and Fund Equity | $ 10,647,625 | $ 12,023,398 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-2

| STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE | Fiscal Year Ended June 30 | |
|---|---|---|
| | 1981 | 1980 |
| REVENUES: | | |
| Special Taxes | $ 28,495 | $ 61,038 |
| Non-Business License Taxes | 41,448 | 46,268 |
| Fines, Penalties & Interest | 88,701 | 212,595 |
| Grants from Federal Government | 136,004,566 | 130,648,973 |
| Grants from Private & Local Sources | 14,121,647 | 12,754,682 |
| Rents and Leases | ............. | 1 |
| Interest, Premiums & Discounts | 184,189 | 165,250 |
| Sale of Commodities | 25,224 | 15,809 |
| Sale of Services | 248,583 | 223,532 |
| Assessments | 13,335,384 | 11,652,341 |
| Grants from Other Agencies | 1,371,798 | 1,309,785 |
| Miscellaneous | 409,583 | 135,608 |
| Total Revenues | 165,859,618 | 157,225,882 |
| OTHER FINANCING SOURCES: | | |
| Transfers from General Fund | 57,403,721 | 51,451,367 |
| Transfer from Eastern Turnpike | 779,066 | 1,607,786 |
| Transfer from Central Turnpike | 8,477 | 204,799 |
| Total Revenues and Other Sources | 224,050,882 | 210,489,834 |
| EXPENDITURES: | | |
| General Government | 15,142,574 | 17,221,386 |
| Administration & Public Protection | 34,519 | 43,564 |
| Resources Protection & Development | 1,637,868 | 1,303,465 |
| Transportation | 5,048,054 | 4,719,950 |
| Health & Social Services | 154,558,058 | 139,542,805 |
| Education | 39,343,472 | 33,426,730 |
| Debt Service | 7,373,243 | 7,417,991 |
| Capital Outlays | 1,469,341 | 1,516,616 |
| Total Expenditures | 224,607,129 | 205,192,507 |
| OTHER USES: | | |
| Transfer to General Fund | 1,023,269 | 1,157,163 |
| Transfer to Central Turnpike | 976,908 | 562,086 |
| Transfer to Forest Conservation | ............. | 699 |
| Total Expenditures and Other Uses | 226,607,306 | 206,912,455 |
| Excess of Revenues and Other Sources Over Expenditures and Other Uses | ( 2,556,424) | 3,577,379 |
| Fund Balance - July 1 | 10,932,619 | 7,355,240 |
| Fund Balance - June 30 | $ 8,376,195 | $ 10,932,619 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **PERSONNEL SERVICES** | | | |
| Permanent Employees | $ 17,469,376 | $ 16,793,165 | $ 676,211 |
| Temporary Employees | 8,389,358 | 7,396,335 | 993,023 |
| Professional Fees and Per Diem | 1,859,153 | 1,304,207 | 554,946 |
| Overtime | 218,201 | 182,794 | 35,407 |
| Other Personnel Services | 29,066 | 13,920 | 15,146 |
| Longevity Payment - Permanent | 139,900 | ............ | 139,900 |
| Longevity Payment - Temporary | 11,000 | ............ | 11,000 |
| Total Personnel Services | 28,116,054 | 25,690,421 | 2,425,633 |
| **SUPPLIES AND MATERIALS** | | | |
| Supplies (Consumable) | 678,486 | 669,685 | 8,801 |
| Publications | 87,089 | 71,254 | 15,835 |
| Drugs & Medicine | 5,406 | 2,249 | 3,157 |
| Fuel (Non-Vehicular) | 162,172 | 127,520 | 34,652 |
| Stock in Trade | ( 73) | ............ | ( 73) |
| Highway Materials | 372,286 | 226,760 | 145,526 |
| Total Supplies and Materials | 1,305,366 | 1,097,468 | 207,898 |
| **SUBSISTENCE & SUPPORT OF PERSONS** | | | |
| Food (Human Consumption) | 1,589 | 4,054 | ( 2,465) |
| Clothing | 16,180 | 14,221 | 1,959 |
| Support of Persons | 17,501 | 5,603 | 11,898 |
| Total Subsistence & Support of Persons | 35,270 | 23,878 | 11,392 |
| **COMMUNICATIONS SERVICE** | | | |
| Telephone & Telegraph | 941,098 | 773,137 | 167,961 |
| Postage | 620,807 | 470,483 | 150,324 |
| Total Communications Service | 1,561,905 | 1,243,620 | 318,285 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| TRAVEL EXPENSE | | | |
| In-State Travel | | | |
| Common Carriers | $ 154 | $ 17 | $ 137 |
| Meals | 15,506 | 17,586 | (2,080) |
| Hotel | 18,628 | 35,677 | (17,049) |
| Mileage, Privately Owned | 538,416 | 566,889 | (28,473) |
| Operation State Cars | 40,616 | 42,911 | (2,295) |
| Travel Non-Employees | 39,726 | 32,575 | 7,151 |
| Miscellaneous | 13,727 | 12,001 | 1,726 |
| Meals - Taxable | 33 | 270 | (237) |
| Out-Of-State Travel | | | |
| Common Carriers | 51,564 | 51,648 | (84) |
| Per Diem in Lieu of Expenses | ............ | 80 | (80) |
| Meals | 12,447 | 14,107 | (1,660) |
| Hotel | 26,621 | 37,008 | (10,387) |
| Mileage - Private Cars | 16,593 | 23,751 | (7,158) |
| Operation State Cars | 35 | 99 | (64) |
| Travel Non-Employees | 1,568 | 907 | 661 |
| Miscellaneous | 14,309 | 16,665 | (2,356) |
| Meals - Taxable | 123 | 749 | (626) |
| Total Travel Expense | 790,066 | 852,940 | (62,874) |
| TRANSPORTATION | 25,102 | 23,381 | 1,721 |
| PRINTING & BINDING | | | |
| Printing & Binding | 54,976 | 49,345 | 5,631 |
| Duplicating Supplies | 244,390 | 135,454 | 108,936 |
| Total Printing & Binding | 299,366 | 184,799 | 114,567 |
| ADVERTISING | 25,270 | 20,979 | 4,291 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| HEAT, LIGHT & POWER | $ 517,541 | $ 424,622 | $ 92,919 |
| RENTS & RENTALS | 2,563,672 | 2,342,528 | 221,144 |
| REPAIRS AND ALTERATIONS | | | |
| Contract Repairs - Equipment | 164,982 | 156,311 | 8,671 |
| Repairs (Buildings & Grounds) | 52,972 | 55,288 | ( 2,316) |
| Other Repairs | 295,531 | 277,179 | 18,352 |
| Maintenance Supplies - Equipment | 3,836 | 3,209 | 627 |
| Maintenance Supplies - Buildings & Grounds | 27,677 | 29,189 | ( 1,512) |
| Total Repairs and Alterations | 544,998 | 521,176 | 23,822 |
| MOTOR VEHICLE UPKEEP | 221,925 | 210,672 | 11,253 |
| CONTRACT EARNINGS | 1,778 | 23,283 | ( 21,505) |
| MISCELLANEOUS | | | |
| Insurance & Bond Premium | 73,555 | 22,748 | 50,807 |
| Membership Fees | 25,789 | 8,189 | 17,600 |
| Miscellaneous | 4,539,931 | 4,576,213 | ( 36,282) |
| Indirect Costs | 827,084 | 886,035 | ( 58,951) |
| Total Miscellaneous | 5,466,359 | 5,493,185 | ( 26,826) |
| GRANTS AND SUBSIDIES | | | |
| Grants (Welfare Only) | 33,174,582 | 29,470,647 | 3,703,935 |
| Medical (Welfare Only) | 77,812,679 | 68,433,609 | 9,379,070 |
| Non-Medical (Welfare Only) | 34,981 | 41,079 | ( 6,098) |
| Pension/Accident Payment | 31,388 | 11,735 | 19,653 |
| Foster Day Care - Welfare | 822,177 | 988,212 | ( 166,035) |
| Interagency Grants | 1,614,273 | 945,606 | 668,667 |
| FICA | 1,220,764 | 1,154,668 | 66,096 |
| Blue Cross | 955,922 | 878,821 | 77,101 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 1981 | Fiscal Year Ended June 30 1980 | Increase (Decrease) |
|---|---|---|---|
| GRANTS AND SUBSIDIES (Cont.) | | | |
| United Life | $ 9,589 | $ 9,936 | $( 347) |
| New Employees Retirement | 570,257 | 571,878 | ( 1,621) |
| FICA - Temporary | 450,660 | 384,077 | 66,583 |
| Blue Cross - Temporary | 329,261 | 262,468 | 66,793 |
| United Life - Temporary | 2,776 | 3,097 | ( 321) |
| New Retirement - Temporary | 180,100 | 162,766 | 17,334 |
| Refunds | 58,912 | 168,093 | ( 109,181) |
| Refunds of Taxes and Fees | 15,285 | 9,458 | 5,827 |
| Miscellaneous | ............ | 239 | ( 239) |
| Grants | 46,821,707 | 43,319,731 | 3,501,976 |
| Welfare Social Services | 10,184,560 | 11,288,827 | ( 1,104,267) |
| Total Grants & Subsidies | 174,289,873 | 158,104,947 | 16,184,926 |
| DEBT SERVICE | | | |
| Principal | 3,321,000 | 3,250,500 | 70,500 |
| Interest | 4,052,243 | 4,167,491 | ( 115,248) |
| Total Debt Service | 7,373,243 | 7,417,991 | ( 44,748) |
| CAPITAL OUTLAYS | | | |
| Motor Vehicles | 28,859 | 106,638 | ( 77,779) |
| Office Equipment and Furnishings | 265,418 | 398,267 | ( 132,849) |
| Educational Equipment | 63,469 | 22,891 | 40,578 |
| Construction Repair Equipment | 50,387 | 29,166 | 21,221 |
| Institutional Equipment | 190 | 3,409 | ( 3,219) |
| Engineering & Instruction Equipment | ............ | 56 | ( 56) |
| Highway Contract Payment | 792,708 | 644,969 | 147,739 |
| Miscellaneous Equipment | 11,440 | 66,833 | ( 55,393) |
| Replacement - Motor Vehicles | 118,504 | 164,631 | ( 46,127) |
| Replacement - Other Equipment | 525 | ............ | 525 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-3

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| CAPITAL OUTLAYS (Cont.) | | | |
| Replacement - Office Equipment. . . . . . . . . . . . . | $ 91,678 | $ 17,628 | $ 74,050 |
| Replacement - Farm Equipment. . . . . . . . . . . . . . | 3,100 | 3,835 | ( 735) |
| Replacement - Repair Equipment. . . . . . . . . . . . . | 42,173 | 45,296 | ( 3,123) |
| Replacement - Miscellaneous Equipment . . . . . . . . | 640 | 10,176 | ( 9,536) |
| Books . . . . . . . . . . . . . . . . . . . . . . . . . | 249 | 2,822 | ( 2,573) |
| Total Capital Outlays. . . . . . . . . . . . . . . . . | 1,469,340 | 1,516,617 | ( 47,277) |
| TOTAL EXPENDITURES BY OBJECT CODE . . . . . . . . . . | $ 224,607,128 | $ 205,192,507 | $ 19,414,621 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-4

## ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Unappropriated Surplus - June 30, 1980 | | $ -0- |
| Adjustments | | |
| Credits to Surplus: | | |
| Transfers from General Fund | | 55,697,914.79 |
| Charges to Surplus: | | |
| Transfer of Appropriations Net of Estimated Revenue from General Fund | $ 53,759,762.13 | |
| Less: Lapses - Transferred to General Fund | ( 1,938,152.66) | |
| | | 55,697,914.79 |
| Unappropriated Surplus - June 30, 1981 | | $ -0- |

STATE OF NEW HAMPSHIRE

EXHIBIT D-5

**SPECIAL FUND**

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **SPECIAL TAXES** | | | |
| Timber Tax - Unincorporated Places. . . . . . . . . . | $ 18,920.08 | $ 44,306.79 | $( 25,386.71) |
| Timber Tax Deposits - Unincorporated Places . . . . | 9,575.00 | 16,730.80 | ( 7,155.80) |
| Total. . . . . . . . . . . . . . . . . . . . . . | 28,495.08 | 61,037.59 | ( 32,542.51) |
| **NON-BUSINESS LICENSE TAXES** | | | |
| Motor Boat Registration . . . . . . . . . . . . . . . | 41,448.00 | 46,268.00 | ( 4,820.00) |
| **FEES** | | | |
| State Approval Agency - Education . . . . . . . . . . | 1,045.00 | 1,140.00 | ( 95.00) |
| **FINES, PENALTIES AND INTEREST** | | | |
| Employment Security Contingency Fund. . . . . . . . . | 88,701.13 | 212,595.09 | ( 123,893.96) |
| **GRANTS FROM THE FEDERAL GOVERNMENT** | | | |
| Gifted and Talented Students. . . . . . . . . . . . . | 13,323.67 | ............... | 13,323.67 |
| Educational Services Emotionally Handicapped. . . . | 62,300.00 | ............... | 62,300.00 |
| Radiological Health Diagnostic X-ray Systems. . . . | 934.85 | ............... | 934.85 |
| Day Care Assessment Project . . . . . . . . . . . . | 1,536.00 | ............... | 1,536.00 |
| NIDA Formula Grant. . . . . . . . . . . . . . . . . . | 96,377.20 | ............... | 96,377.20 |
| NIAA Manpower Grant . . . . . . . . . . . . . . . . . | 18,720.06 | ............... | 18,720.06 |
| NIAA Residential Post Detoxification. . . . . . . . | 241,351.60 | ............... | 241,351.60 |
| NIAA Formula Grant. . . . . . . . . . . . . . . . . . | 127,955.67 | ............... | 127,955.67 |
| Training - Laconia Waste Water Treatment. . . . . . | ............... | 51.02 | ( 51.02) |
| NIDA - State Training System. . . . . . . . . . . . | 22,208.04 | ............... | 22,208.04 |
| North Lake Study. . . . . . . . . . . . . . . . . . . | 19,825.50 | ............... | 19,825.50 |
| Juvenile Justice Delinquency Act. . . . . . . . . . | 126,832.99 | ............... | 126,832.99 |
| Flood Plain Management. . . . . . . . . . . . . . . . | 28,283.85 | ............... | 28,283.85 |
| Independent Living Services . . . . . . . . . . . . | 100,058.21 | ............... | 100,058.21 |
| Solid Waste Management. . . . . . . . . . . . . . . . | ( 172.16) | ............... | ( 172.16) |
| Vital Records NCHS FY 81. . . . . . . . . . . . . . . | 25,000.00 | ............... | 25,000.00 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| GRANTS FROM THE FEDERAL GOVERNMENT (Cont.) | Fiscal Year Ended June 30<br>1981 | <br>1980 | Increase (Decrease) |
|---|---|---|---|
| UMTA | $ 36,645.13 | $............... | $ 36,645.13 |
| CEIP | 75,534.11 | ............... | 75,534.11 |
| H.U.D. | 179,450.00 | ............... | 179,450.00 |
| C.Z.M. | 18,173.76 | ............... | 18,173.76 |
| W.R.C. | 40,163.68 | ............... | 40,163.68 |
| H.C.R.S. | 46,633.49 | ............... | 46,633.49 |
| Emergency Medical Service | ............... | 813.42 | ( 813.42) |
| Waterville Valley Group | 14,796.00 | ............... | 14,796.00 |
| Community Service Plans | 2,000.00 | ............... | 2,000.00 |
| Food Distribution | 15,000.00 | ............... | 15,000.00 |
| FY 80 Nutrition Education & Training | 65,362.53 | 20,807.12 | 44,555.41 |
| N.H. Comprehensive Criminal Justice Plan | 844.37 | 27,212.40 | ( 26,368.03) |
| Transportation Handicapped Student | 125.00 | 12,852.00 | ( 12,727.00) |
| Advocacy Assistance FY 1980 | 44,259.66 | 31,634.64 | 12,625.02 |
| State Plan Drug Abuse | 3,275.59 | 70,749.54 | ( 67,473.95) |
| Educational Services Emotionally Handicapped | 5,066.27 | 32,601.40 | ( 27,535.13) |
| N. C. H. S. Grant | 95,000.00 | 100,000.00 | ( 5,000.00) |
| Swine Flu Program | 2,000.00 | ............... | 2,000.00 |
| NIDA Prevention Grant | 51,274.10 | ............... | 51,274.10 |
| National Death Index Program | 1,634.94 | 810.00 | 824.94 |
| Statewide Treatment Service | ............... | 1,190.95 | ( 1,190.95) |
| SID Project | 14,000.00 | 25,000.00 | ( 11,000.00) |
| Mental Health Training Ladder | 533.90 | 7,897.85 | ( 7,363.95) |
| State Management Assistance Program | 494,763.72 | 412,787.97 | 81,975.75 |
| Coastal Energy Impact Program | ............... | 6,401.07 | ( 6,401.07) |
| Summer Food Service Program | 201,579.01 | 146,466.27 | 55,112.74 |
| EMS-1202 Plan Region IV & V | ............... | 50,000.00 | ( 50,000.00) |
| UMTA FY 1978 | ( 6,811.16) | 19,945.32 | ( 26,756.48) |
| School Nutrition IV | 2,800,874.00 | 3,222,892.88 | ( 422,018.88) |
| Training and Staff Development | ............... | 1,260.00 | ( 1,260.00) |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)** | | | |
| Farmers Home Administration | $ 13,021.25 | $ 21,885.00 | $( 8,863.75) |
| New England States Alcohol Authority Conference | 478.70 | ............... | 478.70 |
| N. H. Harbors Management Study | 12,500.00 | ............... | 12,500.00 |
| Underground Injection Control | 7,048.12 | ............... | 7,048.12 |
| National Endowment | 29,536.50 | ............... | 29,536.50 |
| Preschool Education - Handicapped FY 81 | 3,031.63 | ............... | 3,031.63 |
| Client Assistance | 47,631.23 | ............... | 47,631.23 |
| Coastal Energy Impact Program II | ............... | 2,197.33 | ( 2,197.33) |
| Management Information System | ............... | 143.36 | ( 143.36) |
| USDA - Cash Payment | ............... | 168,535.90 | ( 168,535.90) |
| Youth Conservation Corps | ............... | 92,000.00 | ( 92,000.00) |
| Urban Lake Study | 2,200.71 | ............... | 2,200.71 |
| State Alcohol Program | ............... | 60,000.00 | ( 60,000.00) |
| Coastal Zone | ............... | 63,013.59 | ( 63,013.59) |
| Water Resources | ............... | 873.05 | ( 873.05) |
| HUD | ............... | 34,665.38 | ( 34,665.38) |
| WIN Program | 397,032.00 | 336,017.16 | 61,014.84 |
| Offender Based State Correction Info System | 1,562.19 | 69,885.96 | ( 68,323.77) |
| Arts Education | ............... | 1.00 | ( 1.00) |
| Child Care Food Service Program | 30,081.70 | 13,881.80 | 16,199.90 |
| YACC State Grant Program | 61,388.40 | 46,137.00 | 15,251.40 |
| Older American Act | ............... | 46.30 | ( 46.30) |
| Crippled Children Social Security Income Fund | ............... | 50,000.00 | ( 50,000.00) |
| Coastal Energy Impact Program | 9,524.00 | 31,177.00 | ( 21,653.00) |
| Program Operations Region 1 | 17,566.97 | 27,261.89 | ( 9,694.92) |
| Program Operations Region 3 | 20,223.65 | 19,122.49 | 1,101.16 |
| Program Operations Region 5 | 17,734.30 | 16,379.66 | 1,354.64 |
| State Office Administration | 251,987.78 | 216,634.84 | 35,352.94 |
| Criminal Justice Plan | ............... | 13,329.90 | ( 13,329.90) |
| Criminal Statistical System | ............... | 662.01 | ( 662.01) |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM THE FEDERAL GOVERNMENT (Cont.) | | | |
| Citizen Board Training | $ 5,728.60 | $ 32,528.64 | $( 26,800.04) |
| On-ramp Everett Turnpike - Merrimack | ................ | 501.99 | ( 501.99) |
| School Nutrition | 6,706,252.09 | 6,621,055.72 | 85,196.37 |
| Bureau of Outdoor Recreation | 11,081.77 | 42,545.69 | ( 31,463.92) |
| Alcohol Safety Action | 19,636.31 | 31,100.34 | ( 11,464.03) |
| Developmental Disabilities | 208,900.54 | 252,645.54 | ( 43,745.00) |
| Federal Supplemental Secondary Income | 8,884.71 | 4,003.88 | 4,880.83 |
| Program Operations Region 6 | 19,226.23 | 18,214.29 | 1,011.94 |
| N. H. Commission on the Arts | 370,490.00 | 371,270.00 | ( 780.00) |
| Design - Training Facility | 213,905.14 | 9,377.29 | 204,527.85 |
| CETA | 240,893.00 | 269,719.00 | ( 28,826.00) |
| Solid Waste Management Plan | ................ | .91 | ( .91) |
| Veterans Vocational Technical Education | 63,793.57 | 84,801.55 | ( 21,007.98) |
| Vocational Rehabilitation - Inservice Training | 12,718.50 | 19,743.91 | ( 7,025.41) |
| Vocational Rehabilitation Field Operations | 1,677,000.00 | 2,484,379.67 | ( 807,379.67) |
| National Forest Reserve (Coos County) | 33,192.39 | 35,046.03 | ( 1,853.64) |
| OASI Vocational Rehabilitation | 982,223.04 | 759,377.10 | 222,845.94 |
| UMPTA Funds | ................ | 56,271.00 | ( 56,271.00) |
| Vocational Rehabilitation Social Security Trust | 545,233.97 | 495,204.17 | 50,029.80 |
| Vocational Rehabilitation - Teacher Training | 25,075.09 | 70,998.37 | ( 45,923.28) |
| Training Program | ................ | 5,915.75 | ( 5,915.75) |
| Client Centered Management System | 2,302.19 | 92,600.28 | ( 90,298.09) |
| LEAA Funds | 1,658,681.91 | 659,549.17 | 999,132.74 |
| Adult Basic Education Program | ................ | 356.84 | ( 356.84) |
| Follow Thru Technical Assistance | 7,062.62 | 24,998.51 | ( 17,935.89) |
| National Occupational Information Committee | 30,279.00 | 44,400.00 | ( 14,121.00) |
| N.H. Independent Living Rehabilitation Program | ................ | 39,794.05 | ( 39,794.05) |
| Gifted and Talented Students | 12.45 | 8,665.09 | ( 8,652.64) |
| EDA Funds | ................ | ( 5,503.87) | 5,503.87 |
| Hospital Construction | ................ | 98,161.00 | ( 98,161.00) |

STATE OF NEW HAMPSHIRE
**SPECIAL FUND**

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)** | | | |
| Training Program FY 1980 | $ 28,325.00 | $ 15,868.12 | $ 12,456.88 |
| Adult Emotionally Handicapped | 100.00 | 6,500.00 | (6,400.00) |
| Statewide Drug Abuse Treatment | 513,413.59 | ............... | 513,413.59 |
| MCH/CCS Non-recurring | 22,485.06 | 97,514.94 | (75,029.88) |
| Blind Service - Workshop | 311,758.42 | 368,209.66 | (56,451.24) |
| Employment Security | 7,006,063.70 | 6,489,506.00 | 516,557.70 |
| Surface Impoundment Assessment | 7,553.15 | 23,034.62 | (15,481.47) |
| Civil Defense | 29,224.92 | 25,789.86 | 3,435.06 |
| NCHS Facilities | ............... | 16,000.00 | (16,000.00) |
| NCHS Manpower | ............... | 15,000.00 | (15,000.00) |
| MCH/CCS Non-recurring Funds | ............... | 70,000.00 | (70,000.00) |
| Advocacy Assistance Program | ............... | 14,588.49 | (14,588.49) |
| Enrichment Services - Emotionally Handicapped | ............... | 19,684.94 | (19,684.94) |
| Crime Administration - H.E.W. Funds | 397,040.32 | 1,498,954.76 | (1,101,914.44) |
| Statewide Senior Center Program | ............... | 152,400.00 | (152,400.00) |
| Influenza Immunization | ............... | 5,000.00 | (5,000.00) |
| Juvenile Justice - Delinquency | 1,209.63 | 26,825.44 | (25,615.81) |
| Lakes Study Grant | 31,032.50 | 50,198.52 | (19,166.02) |
| Juvenile Justice & Delinquency Prevention | 9,810.67 | 20,626.28 | (10,815.61) |
| Home Health Services Training Program | ............... | 10,000.00 | (10,000.00) |
| Vocational Rehabilitation Institutions | 345,802.31 | 426,764.44 | (80,962.13) |
| State Solid Waste Management | ............... | 29,061.72 | (29,061.72) |
| Special Education ESEA 6 | 3,212,884.37 | 2,295,307.35 | 917,577.02 |
| Hazardous Program | ............... | 27,071.50 | (27,071.50) |
| Vocational Rehabilitation Supervisor | 32,530.86 | ............... | 32,530.86 |
| Itinerant Evaluation Project | ............... | 11,347.18 | (11,347.18) |
| Nutrition - Education - Training Program | 46,236.00 | 62,044.50 | (15,808.50) |
| Vocational Advisory Council - Education | 94,000.00 | 93,500.00 | 500.00 |
| CETA | 9,374,785.00 | 10,959,936.95 | (1,585,151.95) |
| Social Security Income Program | 109,471.38 | 48,925.88 | 60,545.50 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| GRANTS FROM THE FEDERAL GOVERNMENT (Cont.) | Fiscal Year Ended June 30<br>1981 | 1980 | Increase (Decrease) |
|---|---|---|---|
| Nutrition Education Training Program. . . . . . . . . | $ 35,920.25 | $ 54,585.05 | $( 18,664.80) |
| Preschool Education - Handicapped . . . . . . . . . . | ................ | 6,402.10 | ( 6,402.10) |
| Statewide Treatment Service . . . . . . . . . . . . . | ................ | 36,527.59 | ( 36,527.59) |
| Program Operations Region 2 . . . . . . . . . . . . . | 16,107.51 | 12,339.34 | 3,768.17 |
| Information Systems Analysis/Programmer . . . . . . . | ................ | 15,363.65 | ( 15,363.65) |
| Pesticide Enforcement Grant . . . . . . . . . . . . . | 60,927.14 | 5,399.86 | 55,527.28 |
| Medicaid Administration Ref. Lab. . . . . . . . . . . | ................ | 59,460.00 | ( 59,460.00) |
| Approach to Continuous Education. . . . . . . . . . . | 41,019.54 | 102,488.29 | ( 61,468.75) |
| Civil Defense Maintenance Shop. . . . . . . . . . . . | ( 1,046.88) | ................ | ( 1,046.88) |
| Instruction ESEA - I. . . . . . . . . . . . . . . . . | 4,270,190.06 | 4,822,719.49 | ( 552,529.43) |
| Instruction ESEA - II . . . . . . . . . . . . . . . . | 759,535.41 | 656,332.53 | 103,202.88 |
| Instruction ESEA - III. . . . . . . . . . . . . . . . | 514,912.62 | 573,474.52 | ( 58,561.90) |
| Instruction ESEA - V. . . . . . . . . . . . . . . . . | 225,887.89 | 153,005.94 | 72,881.95 |
| Genetic Services Program. . . . . . . . . . . . . . . | 10,000.00 | ................ | 10,000.00 |
| AFDC Grant - Federal. . . . . . . . . . . . . . . . . | 16,247,818.00 | 14,479,840.00 | 1,767,978.00 |
| AFDC Recovery Federal . . . . . . . . . . . . . . . . | 1,141,074.62 | 1,306,490.99 | ( 165,416.37) |
| OAA Grants Federal. . . . . . . . . . . . . . . . . . | ................ | ( 56,798.60) | 56,798.60 |
| OAA Recovery Federal. . . . . . . . . . . . . . . . . | ................ | 65,294.60 | ( 65,294.60) |
| ANB Recovery Federal. . . . . . . . . . . . . . . . . | ................ | 62.01 | ( 62.01) |
| APTD Grant. . . . . . . . . . . . . . . . . . . . . . | ................ | ( 1,909.39) | 1,909.39 |
| APTD Recovery Federal . . . . . . . . . . . . . . . . | ................ | 5,529.39 | ( 5,529.39) |
| Provider Payment - Federal. . . . . . . . . . . . . . | 49,179,657.00 | 42,633,080.00 | 6,546,577.00 |
| Provider Payment - Recovery . . . . . . . . . . . . . | 186,391.48 | 102,218.60 | 84,172.88 |
| Special Children Services - Federal . . . . . . . . . | 393,562.00 | 256,831.00 | 136,731.00 |
| Division of Welfare - WIN . . . . . . . . . . . . . . | 370,461.00 | 389,847.05 | ( 19,386.05) |
| Federal Administration Account. . . . . . . . . . . . | 13,806,180.46 | 11,311,060.35 | 2,495,120.11 |
| Special Projects. . . . . . . . . . . . . . . . . . . | ................ | 91.70 | ( 91.70) |
| Family Planning . . . . . . . . . . . . . . . . . . . | 18,026.01 | 611,353.03 | ( 593,327.02) |
| Manchester Housing Authority. . . . . . . . . . . . . | ................ | 111,761.66 | ( 111,761.66) |
| Administration & Support Office Director. . . . . . . | 130,737.26 | 3,448,875.44 | ( 3,318,138.18) |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM THE FEDERAL GOVERNMENT (Cont.) | | | |
| Purchase of Service Group BB. . . . . . . . . . . . . . | $ 23,876.98 | $ 487,090.17 | $( 463,213.19) |
| Purchase of Service Model Cities. . . . . . . . . . . . | ................ | 29.62 | ( 29.62) |
| Sullivan County Services Group. . . . . . . . . . . . . | 8,975.29 | 1,385,610.16 | ( 1,376,634.87) |
| Special Project Mental Health 74. . . . . . . . . . . | ................ | 25,381.27 | ( 25,381.27) |
| Older American Act. . . . . . . . . . . . . . . . . . . | 2,691,192.28 | 2,271,834.90 | 419,357.38 |
| Paperless Courts Project. . . . . . . . . . . . . . . . | 4,794.62 | ................ | 4,794.62 |
| Statewide Treatment Service . . . . . . . . . . . . . . | 33,016.29 | ................ | 33,016.29 |
| Gifted and Talented Students. . . . . . . . . . . . . . | 9,851.68 | 13,574.00 | ( 3,722.32) |
| Vocational Education for Emotionally Handicapped. . | 250.00 | 4,548.42 | ( 4,298.42) |
| New Staff Member. . . . . . . . . . . . . . . . . . . . | 3,453.99 | 8,548.60 | ( 5,094.61) |
| Arts Education. . . . . . . . . . . . . . . . . . . . . | 2,336.23 | 6,656.17 | ( 4,319.94) |
| Formula Grant Funds . . . . . . . . . . . . . . . . . . | 87,604.53 | 124,370.90 | ( 36,766.37) |
| Advocacy Assistant III. . . . . . . . . . . . . . . . . | 13,892.41 | 7,200.00 | 6,692.41 |
| School Nutrition - ESEA V . . . . . . . . . . . . . . . | 16,758.99 | 23,595.00 | ( 6,836.01) |
| Vocational Rehabilitation Workshop - Sec. II. . . . | 284,527.36 | 245,074.16 | 39,453.20 |
| Vocational Rehabilitation Administrative Services . | 302,343.99 | 289,855.68 | 12,488.31 |
| Vocational Rehabilitation Work Study Program. . . . | 179,000.00 | 182,823.90 | ( 3,823.90) |
| Provide Drug Abuse Services . . . . . . . . . . . . . . | 60,140.16 | 406,820.90 | ( 346,680.74) |
| Kezar Lake Restoration Study. . . . . . . . . . . . . . | 11,912.03 | 8,100.00 | 3,812.03 |
| Water Resources Council . . . . . . . . . . . . . . . . | ................ | 24,447.22 | ( 24,447.22) |
| Fixed Price Research & Development Contracts. . . . | 18,897.00 | ................ | 18,897.00 |
| Carroll County Housing Demonstration Project. . . . | 27,600.00 | ................ | 27,600.00 |
| Economic Development Administration . . . . . . . . . | 81,500.00 | ................ | 81,500.00 |
| Emergency Medical Service-Regions 2-3 . . . . . . . . | 291,687.87 | ................ | 291,687.87 |
| Services for Students . . . . . . . . . . . . . . . . . | 32,120.00 | ................ | 32,120.00 |
| Child Care Food Program Administration. . . . . . . . | ................ | 1,877.97 | ( 1,877.97) |
| Model Office - Children - Youth . . . . . . . . . . . . | 78,333.00 | 35,000.00 | 43,333.00 |
| Intergrated Drug Abuse. . . . . . . . . . . . . . . . . | 6,634.29 | ( 6,634.29) | 13,268.58 |
| Franklin Training Grant . . . . . . . . . . . . . . . . | 7,603.87 | ................ | 7,603.87 |
| Food Stamp Program. . . . . . . . . . . . . . . . . . . | 1,879,872.00 | 1,253,347.00 | 626,525.00 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM THE FEDERAL GOVERNMENT (Cont.) |  |  |  |
| Equipment - Emotionally Handicapped | $ 4,800.00 | $............... | $ 4,800.00 |
| Solid Waste Program | 33,978.75 | ............... | 33,978.75 |
| State Training System Plan | 22,804.64 | 15,274.08 | 7,530.56 |
| Risk Reduction | 20,000.00 | ............... | 20,000.00 |
| Housing and Urban Development | 4,328.28 | 261,446.72 | (257,118.44) |
| Coastal Zone Management | ............... | 121,507.00 | (121,507.00) |
| Water Resources Council | 20,910.15 | 50,050.35 | (29,140.20) |
| Aftercare Services | 4,000.00 | ............... | 4,000.00 |
| State Manpower Development | 23,750.71 | ............... | 23,750.71 |
| Hazardous Waste Program | 40,443.13 | ............... | 40,443.13 |
| Long Term Care Development | 19,186.00 | ............... | 19,186.00 |
| Indo-China Refugee Program | 22,831.08 | 16,243.11 | 6,587.97 |
| Prevention and Education | 54,869.31 | 84,315.51 | (29,446.20) |
| Statewide Drug Abuse | 7,417.96 | 4,676.54 | 2,741.42 |
| Nuclear Medicine Surveys | 3,101.07 | 398.93 | 2,702.14 |
| Influenza Immunization | 5,000.00 | 25,000.00 | (20,000.00) |
| Tri-state Child Welfare | ............... | 2,936.29 | (2,936.29) |
| Preschool Education Handicapped | 1,502.01 | 8,442.02 | (6,940.01) |
| Itinerant Evaluation Project 1980 | 3,414.43 | 16,383.69 | (12,969.26) |
| Drug Abuse Prevention | 11,863.85 | 18,025.58 | (6,161.73) |
| Community Collaboration for Arts in Education | 14,150.46 | 30,939.55 | (16,789.09) |
| Chronic Disease - New Positions | 10,000.00 | 10,000.00 | ............... |
| Hazardous Waste - 1980 | 72,678.15 | 30,000.00 | 42,678.15 |
| Solid Waste Program - 1980 | 22,669.35 | 20,000.00 | 2,669.35 |
| C.E.I.P. - FY 1982 | 383,359.30 | 53,713.13 | 329,646.17 |
| AFDC Model District Office | 111,005.00 | 19,591.00 | 91,414.00 |
| USDA Cash Payments FY 1980 | 415,992.11 | 193,134.07 | 222,858.04 |
| Child Abuse Prevention | 60,392.00 | 38,349.00 | 22,043.00 |
| Safe Drinking Water Act | 416,636.18 | 300,991.06 | 115,645.12 |
| EDA Funds | ............... | 81,500.00 | (81,500.00) |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)** | | | |
| Additional Sec. 106 Funds | $ 8,650.00 | $............... | $ 8,650.00 |
| Water Quality Planning | 217,455.00 | 302,570.00 | (85,115.00) |
| Mental Health Worker | (23,722.02) | ............... | (23,722.02) |
| Total | 136,004,565.84 | 130,648,973.10 | 5,355,592.74 |
| **GRANTS FROM LOCAL GOVERNMENT** | | | |
| Rehabilitation Center | 1,102.21 | 3,896.54 | (2,794.33) |
| Job Opportunities | ............... | 15,880.13 | (15,880.13) |
| Olympic Sculpture Fund | ............... | 1,500.00 | (1,500.00) |
| Vocational Rehabilitation Field Operation | 623.78 | 5,896.56 | (5,272.78) |
| Donations to SIDS | 591.00 | ............... | 591.00 |
| ADC State | 84,960.44 | 96,237.89 | (11,277.45) |
| ADC Federal | 836,666.46 | 817,619.14 | 19,047.32 |
| ANB State | 51,640.24 | 144,736.59 | (93,096.35) |
| TPD Towns and Counties | 32,398.82 | 36,667.12 | (4,268.30) |
| TPD Federal | 69,427.18 | 58,020.92 | 11,406.26 |
| School Nurse Achievement | 2,000.00 | ............... | 2,000.00 |
| Assistance Payments - OAA | 520,548.70 | 530,918.90 | (10,370.20) |
| Assistance Payments - APTD | 2,065,124.31 | 1,639,706.32 | 425,417.99 |
| Categorically Needy | 7,600,123.44 | 7,149,388.45 | 450,734.99 |
| Purchase of Service Group C | 41,647.18 | 58,987.09 | (17,339.91) |
| Manchester Housing Authority | ............... | 10,890.00 | (10,890.00) |
| Purchase of Service Group AA | 798,157.69 | 1,031,644.91 | (233,487.22) |
| Special Projects | 281,491.05 | 217,719.47 | 63,771.58 |
| Special Project Mental Health | 4,555.01 | 7,000.00 | (2,444.99) |
| Vocational Rehabilitation Field Operations | ............... | 9,121.03 | (9,121.03) |
| Lions Club - Sight Assistance | ............... | 2,239.10 | (2,239.10) |
| Forestry Oriented Work | ............... | 5,241.80 | (5,241.80) |
| Monadnock Workshop | 3,002.00 | 3,753.00 | (751.00) |
| Medical Assistance Program | 355,357.00 | ............... | 355,357.00 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM LOCAL GOVERNMENT (Cont.) | | | |
| J. Elwyn Stone Estate | $ 67,500.00 | $ 75,000.00 | $( 7,500.00) |
| Private or Local Funds | 1,218,320.84 | 758,865.00 | 459,455.84 |
| Conduct Survey | ............... | 6,494.48 | ( 6,494.48) |
| Crotched Mountain Rehabilitation Center | ............... | 13,626.80 | ( 13,626.80) |
| National Parapalegic Fund | ............... | 2,940.00 | ( 2,940.00) |
| Total | 14,035,237.35 | 12,703,991.24 | 1,331,246.11 |
| DONATIONS AND GIFTS | | | |
| Special Student Nurse Fund | 37,781.79 | 31,230.00 | 6,551.79 |
| N. H. Artists | 1,000.00 | 8,000.00 | ( 7,000.00) |
| Shieling Trust Fund FY 81 | 10,000.00 | ............... | 10,000.00 |
| Rural Libraries | 436.84 | 247.90 | 188.94 |
| Industrial School Trust | 200.00 | 212.00 | ( 12.00) |
| State Hospital Group A Trust | 3,263.00 | 620.86 | 2,642.14 |
| Dolloff Memorial Fund | 140.00 | 240.00 | ( 100.00) |
| Rehabilitation Fund | 9,000.00 | 7,500.00 | 1,500.00 |
| Donations - Cancer Commission | 941.00 | 1,326.21 | ( 385.21) |
| John Elwyn Stone Estate | 22,520.00 | 91.79 | 22,428.21 |
| Una Dearborn Trust Fund | 82.06 | 82.02 | .04 |
| Total | 85,364.69 | 49,550.78 | 35,813.91 |
| RENTS AND LEASES | | | |
| Rents & Leases - Central New Hampshire | ............... | 1.00 | ( 1.00) |
| INTEREST, PREMIUM AND DISCOUNTS | | | |
| C. A. Fox Fund | 26,402.02 | 25,876.83 | 525.19 |
| A. E. Pillsbury Rescue | 754.56 | 754.56 | ............... |
| Forest Conservation Unincorporated & Unorganized | 2,660.94 | 2,395.63 | 265.31 |
| Special Teacher Compensation Fund | 4,118.58 | 4,214.94 | ( 96.36) |
| Interest | 69,089.45 | 59,407.14 | 9,682.31 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **INTEREST, PREMIUM AND DISCOUNTS (Cont.)** | | | |
| N. H. Distributing Agency - Food | $ 5,853.79 | $ 5,573.62 | $ 280.17 |
| N. H. Distributing Agency - Property | 337.45 | 336.01 | 1.44 |
| Harriet Huntress Education Fund | 837.10 | 836.71 | .39 |
| Hattie E. F. Livesey Fund | 410.37 | 410.38 | ( .01) |
| N. H. Hospital - Group A | 43,449.01 | 37,160.34 | 6,288.67 |
| N. H. Hospital - Group B | 11,072.22 | 10,357.06 | 715.16 |
| N. H. Hospital - Group C | 11,744.85 | 10,986.26 | 758.59 |
| N. H. Hospital - C (Burnham) | 5,211.82 | 4,875.20 | 336.62 |
| N. H. Hospital - Group C (Conant) | 969.48 | 906.86 | 62.62 |
| N. H. Hospital - Group C (Adams) | 448.19 | 419.28 | 28.91 |
| N. H. Hospital - Group C (Moses) | 299.50 | 280.14 | 19.36 |
| Program Resident Fund - N. H. Hospital | 529.88 | 459.18 | 70.70 |
| Total | 184,189.21 | 165,250.14 | 18,939.07 |
| **SALE OF COMMODITIES** | | | |
| Fire Control Program | 10,000.00 | ............... | 10,000.00 |
| Blackwater Flood Control | 9,250.01 | 250.00 | 9,000.01 |
| Franklin Flood Dam | 240.00 | 12,130.85 | ( 11,890.85) |
| Tax Research Fund | 5,734.20 | 3,427.89 | 2,306.31 |
| Total | 25,224.21 | 15,808.74 | 9,415.47 |
| **SALE OF SERVICES** | | | |
| Eastern Turnpike | 7,826.13 | 10,391.58 | ( 2,565.45) |
| Central Turnpike | 22,290.89 | 21,752.00 | 538.89 |
| N. H. Distributing Agency - Property | 53,221.25 | 49,535.53 | 3,685.72 |
| N. H. Distributing Agency - Food | 160,124.23 | 136,692.46 | 23,431.77 |
| Eastern States Building - Agriculture | 5,120.00 | 5,160.00 | ( 40.00) |
| Total | 248,582.50 | 223,531.57 | 25,050.93 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **ASSESSMENTS** | | | |
| Central Turnpike Tolls | $ 6,597,547.74 | $ 5,710,627.44 | $ 886,920.30 |
| Central Turnpike Miscellaneous | 1,899.37 | 12,790.43 | ( 10,891.06) |
| Eastern Turnpike Tolls | 6,415,036.94 | 5,674,122.53 | 740,914.41 |
| Eastern Turnpike Miscellaneous | 13,165.11 | 15,142.97 | ( 1,977.86) |
| Hampton Parking Meters | 307,735.30 | 239,658.05 | 68,077.25 |
| Total | 13,335,384.46 | 11,652,341.42 | 1,683,043.04 |
| **COLLECTIONS FROM LOCAL GOVERNMENT** | | | |
| Employment Security | ............... | 1,550.12 | ( 1,550.12) |
| **MISCELLANEOUS REVENUE** | | | |
| Sale of Vehicles | 4,200.00 | 1,250.00 | 2,950.00 |
| Clearing Account | 17.00 | 33,753.04 | ( 33,736.04) |
| Miscellaneous Sales - Miscellaneous Departments | 965.28 | ............... | 965.28 |
| Support Payments A.F.D.C. | 310,000.88 | 56,755.11 | 253,245.77 |
| Reimbursement to Highway Expense | 31,440.15 | 9,243.00 | 22,197.15 |
| Central N.H. Prior Year Expense | 25,723.50 | 19,219.22 | 6,504.28 |
| Hopkinton-Everett Flood Control | 29,918.34 | 1,356.00 | 28,562.34 |
| Miscellaneous Departments | 7,317.18 | 12,481.79 | ( 5,164.61) |
| Total | 409,582.33 | 134,058.16 | 275,524.17 |
| **INTERAGENCY GRANTS** | | | |
| Summer Intern | ............... | 2,428.00 | ( 2,428.00) |
| Management Information Systems | ............... | 1,929.29 | ( 1,929.29) |
| Program Evaluation Specialist Supervisor | 1,748.97 | 21,446.81 | ( 19,697.84) |
| New Staff Member | 383.76 | 949.82 | ( 566.06) |
| Model Office - Children / Youth | 340,548.10 | 52,575.98 | 287,972.12 |
| Juvenile Compliance Monitor | 4,658.06 | 1,240.87 | 3,417.19 |
| Program Evaluation Specialist | 76.81 | 14,608.02 | ( 14,531.21) |
| Miscellaneous Analyst / Programmer | 28,263.30 | 5,171.61 | 23,091.69 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **INTERAGENCY GRANTS (Cont.)** | | | |
| Evaluation Staff | $ 24,275.99 | $ 1,263.98 | $ 23,012.01 |
| Statistics System | ............... | 1,481.10 | (1,481.10) |
| Criminal History / Offender | ............... | 368.90 | (368.90) |
| Two Summer Interns | 5,563.33 | 514.18 | 5,049.15 |
| Juvenile Justice Delinquency Act | 48,503.43 | 48,161.98 | 341.45 |
| Program Evaluation Specialist Supervisor | ............... | 1,815.65 | (1,815.65) |
| N. H. Comprehensive Criminal Justice Plan | 10.20 | 480.55 | (470.35) |
| Increased Parole Staff | ............... | 9,180.85 | (9,180.85) |
| Planning Evaluation and Information | ............... | 8.51 | (8.51) |
| New Positions | 1,331.99 | (.42) | 1,332.41 |
| Program Evaluation Specialist Supervisor | 60.77 | 2,250.34 | (2,189.57) |
| Juvenile Justice Delinquency | 134.40 | 2,159.45 | (2,025.05) |
| Crime Commission Funds | 173.58 | 8,876.23 | (8,702.65) |
| Expert Witness Project | ............... | 13,812.53 | (13,812.53) |
| Expert Witness | 1,106.75 | (19,608.30) | 20,715.05 |
| Emergency Medical Service Research Assistance | ............... | 1,108.79 | (1,108.79) |
| Continue EMS Research Assistance | 4,300.90 | 21,610.92 | (17,310.02) |
| Expert Witness 1980 | 9,689.42 | 33,686.19 | (23,996.77) |
| Child Highway Safety Program | 19,969.00 | ............... | 19,969.00 |
| Expert Witness Project | 34,301.62 | ............... | 34,301.62 |
| Industrial Packing Training Program | ............... | 45,605.13 | (45,605.13) |
| Individual Education Program Implementation | ............... | 26,987.92 | (26,987.92) |
| Supplement Individual Educational Program | ............... | 52,012.50 | (52,012.50) |
| Adult Basic Education | 5,292.70 | ............... | 5,292.70 |
| Individual Educational Program | 63,847.50 | ............... | 63,847.50 |
| N. H. Office Manpower Affairs | 45,227.04 | 33,170.02 | 12,057.02 |
| Sullivan City Rehabilitation | 129,348.34 | 273,871.32 | (144,522.98) |
| WIN Matching Fund | 2,001.00 | 500.00 | 1,501.00 |
| National Long Term Care System | 1,121.72 | ............... | 1,121.72 |
| Personnel Account | 74,858.73 | 388,069.54 | (313,210.81) |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| INTERAGENCY GRANTS (Cont.) | | | |
| DRED Funds | $............... | $ 16,003.82 | $( 16,003.82) |
| Family Planning | ............... | 3,308.00 | ( 3,308.00) |
| Anti-recession Funds | 10,995.01 | 8,546.86 | 2,448.15 |
| Project Senior Sight Assistance | 904.74 | 18,611.53 | ( 17,706.79) |
| Transfer Bureau of Outdoor Recreation | ............... | 10,880.46 | ( 10,880.46) |
| Employment Security Administration | 85,758.77 | 105,707.46 | ( 19,948.69) |
| Equipment for Emotionally Handicapped | ............... | 1,213.77 | ( 1,213.77) |
| Transfer State Blind - Sight | ............... | 1,004.76 | ( 1,004.76) |
| Mental Health Training | ............... | 750.00 | ( 750.00) |
| Work Experience Training Program | ............... | 39,842.17 | ( 39,842.17) |
| New England Regional Commission | 1,667.00 | 10,000.00 | ( 8,333.00) |
| State's Solid Waste Program | 5,000.00 | 30,000.00 | ( 25,000.00) |
| Part-time Librarian FY 80 | ............... | 8,321.00 | ( 8,321.00) |
| Library Program FY 1980 | ............... | 7,857.00 | ( 7,857.00) |
| Water Supply and Pollution | 18,661.24 | ............... | 18,661.24 |
| Part-time Librarian FY 81 | 8,086.00 | ............... | 8,086.00 |
| Grant from State Library | 7,788.50 | ............... | 7,788.50 |
| Administration | 373,359.65 | ............... | 373,359.65 |
| Mental Health Development Service Plan | 12,779.49 | ............... | 12,779.49 |
| Total | 1,371,797.81 | 1,309,785.09 | 62,012.72 |
| | | | |
| TOTAL REVENUE BY SOURCE - SPECIAL FUND | $ 165,859,617.61 | $ 157,225,882.04 | $ 8,633,735.57 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-6

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GENERAL GOVERNMENT** | | | |
| Executive | $ 12,257,398.24 | $ 14,092,037.03 | $( 1,834,638.79) |
| Commission on Crime and Delinquency | 2,894,581.30 | 3,157,206.19 | ( 262,624.89) |
| Department of Revenue | 15,859.89 | 10,702.77 | 5,157.12 |
| State Library | 237.60 | 296.98 | ( 59.38) |
| Total | 15,168,077.03 | 17,260,242.97 | ( 2,092,165.94) |
| **ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION** | | | |
| Agriculture | 5,331.64 | 9,818.76 | ( 4,487.12) |
| N. H. Youth Development Center | 396.37 | 41.66 | 354.71 |
| Parole Board | 1,085.56 | 3,216.71 | ( 2,131.15) |
| Civil Defense | 27,705.81 | 30,516.12 | ( 2,810.31) |
| Total | 34,519.38 | 43,593.25 | ( 9,073.87) |
| **RESOURCES PROTECTION AND DEVELOPMENT** | | | |
| Water Resources Board | 850.18 | 7,835.78 | ( 6,985.60) |
| Resources and Economic Development | 234,931.51 | 280,681.08 | ( 45,749.57) |
| Water Supply and Pollution | 1,542,615.46 | 1,208,118.13 | 334,497.33 |
| Total | 1,778,397.15 | 1,496,634.99 | 281,762.16 |
| **TRANSPORTATION** | | | |
| Public Works and Highways | 6,060,392.26 | 5,645,398.29 | 414,993.97 |
| **HEALTH AND SOCIAL SERVICES** | | | |
| Employment Security | 7,358,854.30 | 6,950,857.15 | 407,997.15 |
| Health and Welfare | 143,703,817.73 | 129,585,554.05 | 14,118,263.68 |
| Cancer Commission | 3,872.01 | 1,541.29 | 2,330.72 |
| Council on Aging | 3,716,127.39 | 3,278,030.20 | 438,097.19 |
| Total | 154,782,671.43 | 139,815,982.69 | 14,966,688.74 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-6

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **DEBT SERVICE** | | | |
| Resources and Economic Development. . . . . . . . . . | $ 23,992.50 | $ 24,466.25 | $( 473.75) |
| Turnpikes . . . . . . . . . . . . . . . . . . . . . . | 7,349,250.00 | 7,393,525.00 | ( 44,275.00) |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 7,373,242.50 | 7,417,991.25 | ( 44,748.75) |
| **EDUCATION** | | | |
| Education . . . . . . . . . . . . . . . . . . . . . . | 38,833,921.46 | 33,044,108.54 | 5,789,812.92 |
| Commission on the Arts. . . . . . . . . . . . . . . . | 575,906.65 | 468,554.98 | 107,351.67 |
| Total. . . . . . . . . . . . . . . . . . . . . . . | 39,409,828.11 | 33,512,663.52 | 5,897,164.59 |
| TOTAL SPECIAL FUND EXPENDITURES . . . . . . . . . . . | $ 224,607,127.86 | $ 205,192,506.96 | $ 19,414,620.90 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| GENERAL GOVERNMENT | | | |
| Office of State Planning | $ 196,898.36 | $ 514,702.53 | $ 1,427,847.23 |
| Employment and Training | 357,199.77 | 1,068.36 | 10,121,326.44 |
| Alcohol Drug Prevention | ( 37,000.98) | ............... | ............... |
| N. H. Crime Commission | 319,007.14 | 199,580.04 | 2,627,661.19 |
| N. H. State Library | 363.02 | ............... | 436.84 |
| Revenue Administration | 74,864.53 | ............... | 28,495.08 |
| Total | 911,331.84 | 715,350.93 | 14,205,766.78 |
| ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION | | | |
| Agriculture Department | 6,851.63 | ............... | 5,120.00 |
| N. H. Youth Development Center | 200.00 | ............... | 200.00 |
| Parole Board | 1,085.56 | ............... | ............... |
| Civil Defense | ............... | ............... | 28,178.04 |
| Total | 8,137.19 | ............... | 33,498.04 |
| RESOURCES PROTECTION AND DEVELOPMENT | | | |
| Water Resources Board | 23,437.83 | ............... | 41,448.00 |
| DRED Business Administration | 245,557.71 | ............... | 492,732.37 |
| Water Pollution Commission | 82,448.09 | ............... | 1,499,513.06 |
| Total | 351,443.63 | ............... | 2,033,693.43 |
| TRANSPORTATION | | | |
| Public Works | 871,342.82 | ............... | 13,121,289.11 |
| HEALTH AND SOCIAL SERVICES | | | |
| Department of Employment Security | 625,075.82 | ............... | 7,295,279.44 |
| Division of Welfare | 3,571,931.03 | 42,683,969.42 | 98,010,234.47 |
| Cancer Commission | 3,257.35 | ............... | 941.00 |
| N. H. Council on Aging | 6,519.38 | 490,163.16 | 3,565,255.62 |
| Division of Public Health | 67,342.70 | 95,048.03 | 876,925.35 |

EXHIBIT D-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $.............. | $ 2,139,448.12 | $ 1,864,107.41 | $ 56,399.45 | $ 149,539.44 | $ 69,401.82 |
| .............. | 10,479,594.57 | 10,393,290.83 | 1,416,519.05 | .............. | ( 1,330,215.31) |
| 37,000.98 | .............. | .............. | .............. | .............. | .............. |
| .............. | 3,146,248.37 | 2,894,581.30 | 1,328,303.75 | 78,092.59 | ( 1,154,729.27) |
| 237.60 | 1,037.46 | 237.60 | .............. | .............. | 799.86 |
| ( 29,923.21) | 73,436.40 | 15,859.89 | .............. | 8,080.98 | 49,495.53 |
| 7,315.37 | 15,839,764.92 | 15,168,077.03 | 2,801,222.25 | 235,713.01 | ( 2,365,247.37) |
| | | | | | |
| .............. | 11,971.63 | 5,331.64 | .............. | .............. | 6,639.99 |
| .............. | 400.00 | 396.37 | .............. | .............. | 3.63 |
| .............. | 1,085.56 | 1,085.56 | .............. | .............. | .............. |
| .............. | 28,178.04 | 27,705.81 | .............. | .............. | 472.23 |
| .............. | 41,635.23 | 34,519.38 | .............. | .............. | 7,115.85 |
| | | | | | |
| ( 35,000.00) | 29,885.83 | 850.18 | .............. | .............. | 29,035.65 |
| 29,923.21 | 768,213.29 | 258,924.01 | 4,838.25 | 226,797.27 | 277,653.76 |
| .............. | 1,581,961.15 | 1,542,615.46 | 6,623.85 | .............. | 32,721.84 |
| ( 5,076.79) | 2,380,060.27 | 1,802,389.65 | 11,462.10 | 226,797.27 | 339,411.25 |
| | | | | | |
| ( 156,301.44) | 13,836,330.49 | 13,409,642.26 | 372,756.03 | .............. | 53,932.20 |
| | | | | | |
| .............. | 7,920,355.26 | 7,358,854.30 | 144,018.78 | .............. | 417,482.18 |
| ( 896,377.67) | 143,369,757.25 | 140,817,214.27 | 527,686.09 | 1,104,153.64 | 920,703.25 |
| .............. | 4,198.35 | 3,872.01 | .............. | .............. | 326.34 |
| .............. | 4,061,938.16 | 3,716,127.39 | 10,350.18 | 323,675.90 | 11,784.69 |
| 210,962.94 | 1,250,279.02 | 1,149,094.26 | 53,736.75 | 8,296.56 | 39,151.45 |

STATE OF NEW HAMPSHIRE
SPECIAL FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| HEALTH AND SOCIAL SERVICES (Continued) | | | |
| Division of Mental Health . . . . . . . . . . . . . . . | $ 64,986.52 | $............... | $ 268,439.24 |
| Laconia State School. . . . . . . . . . . . . . . . . . | 18,114.91 | ............... | 71,636.00 |
| N. H. Hospital. . . . . . . . . . . . . . . . . . . . . | 140,376.51 | ............... | 210,011.77 |
| Alcohol and Drug Abuse. . . . . . . . . . . . . . . . . | ............... | ............... | 1,506,571.32 |
| Total. . . . . . . . . . . . . . . . . . . . . . . . . | 4,497,604.22 | 43,269,180.61 | 111,805,294.21 |
| EDUCATION | | | |
| Education Business Administration . . . . . . . . . . . | 4,111,290.41 | 9,637,740.40 | 24,024,512.82 |
| N. H. Distributing Agency . . . . . . . . . . . . . . . | 107,658.83 | ............... | 234,536.72 |
| N. H. Commission on the Arts. . . . . . . . . . . . . . | 73,809.71 | 137,490.19 | 401,026.50 |
| Total. . . . . . . . . . . . . . . . . . . . . . . . . | 4,292,758.95 | 9,775,230.59 | 24,660,076.04 |
| TOTAL SPECIAL FUND STATEMENT OF APPROPRIATION OPERATIONS | $ 10,932,618.65 | $ 53,759,762.13 | $ 165,859,617.61 |

EXHIBIT D-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $.............. | $ 333,425.76 | $ 292,165.00 | $ 31,741.14 | $ 3,447.94 | $ 6,071.68 |
| .............. | 89,750.91 | 73,763.05 | .............. | .............. | 15,987.86 |
| .............. | 350,388.28 | 205,332.26 | 6,561.37 | .............. | 138,494.65 |
| ( 37,000.98) | 1,469,570.34 | 1,166,248.89 | 95,178.25 | .............. | 208,143.20 |
| ( 722,415.71) | 158,849,663.33 | 154,782,671.43 | 869,272.56 | 1,439,574.04 | 1,758,145.30 |
| | | | | | |
| 1,369,650.85 | 39,143,194.48 | 38,632,723.38 | 3,731,758.75 | ( 3,849,021.05) | 627,733.40 |
| .............. | 342,195.55 | 201,198.08 | 126.71 | .............. | 140,870.76 |
| .............. | 612,326.40 | 575,906.65 | 36,217.65 | 8,784.07 | ( 8,581.97) |
| 1,369,650.85 | 40,097,716.43 | 39,409,828.11 | 3,768,103.11 | ( 3,840,236.98) | 760,022.19 |
| | | | | | |
| $ 493,172.28 | $231,045,170.67 | $224,607,127.86 | $ 7,822,816.05 | $( 1,938,152.66) | $ 553,379.42 |

This page intentionally left blank.

EXHIBIT E-1

# STATE OF NEW HAMPSHIRE
# DEBT SERVICE FUND
# BALANCE SHEET

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| **ASSETS** | | |
| Cash and Temporary Investments | $ 8,380,558 | $ 8,624,491 |
| Total Assets | $ 8,380,558 | $ 8,624,491 |
| **LIABILITIES AND FUND EQUITY** | | |
| FUND EQUITY: | | |
| Fund Balance: | | |
| Unappropriated Surplus | $ 8,380,558 | $ 8,624,491 |
| Total Liabilities and Fund Equity | $ 8,380,558 | $ 8,624,491 |

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND

EXHIBIT E-2

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

|  | Fiscal Year Ended June 30 |  |  |
|---|---|---|---|
|  | 1981 | 1980 | Increase (Decrease) |
| **FOREST CONSERVATION SINKING FUND** |  |  |  |
| Special Taxes |  |  |  |
| Bonded Debt Tax - Towns and Cities. . . . . . . . . . . | $ 23,830.43 | $ 246,937.12 | $( 223,106.69) |
| Bonded Debt Tax - Unincorporated Places . . . . . . . | .............. | 3,245.58 | ( 3,245.58) |
| Total Forest Conservation Sinking Fund. . . . . . | $ 23,830.43 | $ 250,182.70 | $( 226,352.27) |
| **EASTERN NEW HAMPSHIRE TURNPIKE SINKING FUND** |  |  |  |
| Interest on Deposits. . . . . . . . . . . . . . . . . | $ 116,038.33 | $ 165,117.71 | $( 49,079.38) |
| Tolls . . . . . . . . . . . . . . . . . . . . . . . . | 6,415,036.94 | 5,674,122.53 | 740,914.41 |
| Miscellaneous . . . . . . . . . . . . . . . . . . . . | 53,355.39 | 34,777.55 | 18,577.84 |
| Total Eastern New Hampshire Turnpike Sinking Fund | $ 6,584,430.66 | $ 5,874,017.79 | $ 710,412.87 |
| **CENTRAL NEW HAMPSHIRE TURNPIKE SINKING Fund** |  |  |  |
| Interest on Deposits. . . . . . . . . . . . . . . . . | $ 168,725.69 | $ 592,033.03 | $( 423,307.34) |
| Tolls . . . . . . . . . . . . . . . . . . . . . . . . | 6,597,547.74 | 5,710,627.44 | 886,920.30 |
| Miscellaneous . . . . . . . . . . . . . . . . . . . . | 55,349.04 | 53,762.65 | 1,586.39 |
| Total Central New Hampshire Turnpike Sinking Fund | $ 6,821,622.47 | $ 6,356,423.12 | $ 465,199.35 |
| **STATE OFFICE BUILDING** . . . . . . . . . . . . . . . | $ 91,860.00 | $ 94,240.00 | $( 2,380.00) |
| **SKYHAVEN HANGER SINKING FUND**. . . . . . . . . . . . . | $ 12,750.00 | $ 8,668.15 | $ 4,081.85 |

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND

EXHIBIT E-3

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| State Office Building Sinking Fund. . . . . . . . . . | $ 91,860.00 | $ 94,240.00 | $( 2,380.00) |
| Eastern New Hampshire Turnpike Sinking Fund . . . . | 7,174,105.22 | 7,343,028.67 | ( 168,923.45) |
| Central New Hampshire Turnpike Sinking Fund . . . . | 5,651,008.29 | 5,800,952.91 | ( 149,944.62) |
| TOTAL SINKING FUND EXPENDITURES. . . . . . . . | $ 12,916,973.51 | $ 13,238,221.58 | $( 321,248.07) |

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND

| STATEMENT OF SINKING FUND OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Revenue |
|---|---|---|
| EASTERN NEW HAMPSHIRE TURNPIKE SINKING FUND . . . . . . . . . . | $ 555,370.97 | $ 6,584,430.66 |
| CENTRAL NEW HAMPSHIRE TURNPIKE SINKING FUND . . . . . . . . . . | 7,750,538.90 | 6,821,622.47 |
| FOREST CONSERVATION SINKING FUND. . . . . . . . . . . . . . . . . | 309,913.25 | 23,830.43 |
| STATE OFFICE BUILDING SINKING FUND. . . . . . . . . . . . . . . . | .............. | 91,860.00 |
| SKYHAVEN HANGER SINKING FUND. . . . . . . . . . . . . . . . . . . | 8,668.15 | 12,750.00 |
| TOTAL SINKING FUND OPERATIONS. . . . . . . . . . . . . . . . . | $ 8,624,491.27 | $ 13,534,493.56 |

EXHIBIT E-4

| Transfers In (Out) | Total Available | Retirement | Expense and Interest | Total Expenditures | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 136,508.49) | $ 7,003,293.14 | $ 1,700,000.00 | $ 6,165,591.33 | $ 7,865,591.33 | $( 862,298.19) |
| ( 33,458.36) | 14,538,703.01 | 1,600,000.00 | 4,051,008.29 | 5,651,008.29 | 8,887,694.72 |
| .............. | 333,743.68 | .............. | .............. | .............. | 333,743.68 |
| .............. | 91,860.00 | 85,000.00 | 6,860.00 | 91,860.00 | .............. |
| .............. | 21,418.15 | .............. | .............. | .............. | 21,418.15 |
| $( 169,966.85) | $ 21,989,017.98 | $ 3,385,000.00 | $ 10,223,459.62 | $ 13,608,459.62 | $ 8,380,558.36 |

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - EASTERN NEW HAMPSHIRE TURNPIKE

EXHIBIT E-5

## SUMMARY OF REVENUE AND EXPENDITURES
Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| **REVENUE** | | |
| Tolls | $ 6,415,036.94 | |
| Interest on Deposits | 116,038.33 | |
| Miscellaneous | 53,355.39 | |
| Total Revenue | | $ 6,584,430.66 |
| **EXPENDITURES** | | |
| Permanent Personnel Services | 1,059,550.10 | |
| Current Expense | 831,999.39 | |
| Equipment | 119,620.84 | |
| Other Personnel Services | 81,101.75 | |
| Travel | 600.38 | |
| Benefits | 144,333.16 | |
| Permanent Improvements | 122,718.29 | |
| Debt Service | 4,820,186.11 | |
| Traffic - State Police | 229,242.78 | |
| Cost of Issuing Bonds | 63,155.75 | |
| Other | 393,082.78 | |
| Total Expenditures | | 7,865,591.33 |
| NET REVENUE | | $( 1,281,160.67) |

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - CENTRAL NEW HAMPSHIRE TURNPIKE

EXHIBIT E-6

SUMMARY OF REVENUE AND EXPENDITURES
Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| **REVENUE** | | |
| Tolls | $ 6,597,547.74 | |
| Interest on Deposits | 168,725.69 | |
| Miscellaneous | 55,349.04 | |
| Total Revenue | | $ 6,821,622.47 |
| **EXPENDITURES** | | |
| Permanent Personnel Services | 914,884.83 | |
| Current Expenses | 589,643.17 | |
| Equipment | 60,273.46 | |
| Other Personnel Services | 81,016.03 | |
| Travel | 484.67 | |
| Benefits | 117,212.56 | |
| Permanent Improvements | 572,688.72 | |
| Debt Service | 3,220,550.00 | |
| Other | 94,254.85 | |
| Total Expenditures | | 5,651,008.29 |
| NET REVENUE | | $ 1,170,614.18 |

EXHIBIT F-1

## STATE OF NEW HAMPSHIRE
## CAPITAL PROJECTS FUND
## BALANCE SHEET
## JUNE 30, 1981

| ASSETS | June 30, 1981 | June 30, 1980 |
|---|---|---|
| Cash and Temporary Investments | $ 7,279,984 | $ 387,670 |
| Accounts Receivable | 122,254 | 72,014 |
| Bonds Authorized and Unissued | 88,795,606 | 125,013,693 |
| Total Assets | $ 96,197,844 | $ 125,473,377 |
| **LIABILITIES AND FUND EQUITY** | | |
| LIABILITIES: | | |
| Accounts Payable | $ 663,112 | $ 387,670 |
| Due to Other Funds | - | 9,289,284 |
| Temporary Loans | 10,000,000 | 29,675,000 |
| Total Liabilities | 10,663,112 | 39,351,954 |
| FUND EQUITY: | | |
| Fund Balance: | | |
| Reserve for Encumbrances | 13,506,420 | 24,989,029 |
| Unexpended Balance of Appropriations | 72,028,312 | 61,132,394 |
| Total Fund Equity | 85,534,732 | 86,121,423 |
| Total Liabilities and Fund Equity | $ 96,197,844 | $ 125,473,377 |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

| | Fiscal Year Ended June 30<br>1981 | 1980 |
|---|---|---|
| REVENUES: | | |
| Grants from the Federal Government | $ 11,523,632 | $ 8,149,172 |
| Grants from Private & Local Sources | 160,398 | 117,811 |
| Total Revenues | 11,684,030 | 8,266,983 |
| OTHER FINANCING SOURCES: | | |
| Transfers from General | 975,071 | 2,815,644 |
| Transfers from Highway | 37,327 | ............ |
| Transfers from Eastern New Hampshire Turnpike | 63,156 | ............ |
| Bonds Authorized | 16,031,912 | 64,536,243 |
| Total Revenues and Other Sources | 28,791,496 | 75,618,870 |
| EXPENDITURES: | | |
| General Government | 1,394,852 | 1,136,699 |
| Administration of Justice & Public Protection | 2,077,266 | 996,582 |
| Resources Protection & Development | 6,810,482 | 17,417,528 |
| Transportation | 363,204 | 1,776,256 |
| Health & Social Services | 747,637 | 731,913 |
| Education | 10,237,508 | 13,431,889 |
| Capital Outlays | 7,551,969 | 4,694,653 |
| Total Expenditures | 29,182,918 | 40,185,520 |
| OTHER USES: | | |
| Transfer to General | 195,269 | 373,756 |
| Total Expenditures and Other Uses | 29,378,187 | 40,559,276 |
| Excess of Expenditures and Other Uses Over (Under) Revenues and Other Sources | ( 586,691) | 35,059,594 |
| FUND BALANCE - July 1 | 86,121,423 | 51,061,829 |
| FUND BALANCE - June 30 | $ 85,534,732 | $ 86,121,423 |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-3

## STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **PERSONNEL SERVICES** | | | |
| Permanent Employees | $ 1,518 | $ 27,267 | $(25,749) |
| Temporary Employees | 29,971 | 7,563 | 22,408 |
| Professional Fees and Per Diem | 6,942,356 | 10,641,305 | (3,698,949) |
| Overtime | 11,413 | 13,681 | (2,268) |
| Other Personnel Services | 347,482 | 19,800 | 327,682 |
| Total Personnel Services | 7,332,740 | 10,709,616 | (3,376,876) |
| **SUPPLIES AND MATERIALS** | | | |
| Supplies (Consumable) | 142,596 | 175,717 | (33,121) |
| Drugs and Medicine | 3,473 | ............ | 3,473 |
| Fuel (Non-Vehicular) | 60 | 166 | (106) |
| Highway Materials | ............ | 2,000 | (2,000) |
| Total Supplies and Materials | 146,129 | 177,883 | (31,754) |
| **SUBSISTENCE & SUPPORT OF PERSONS** | | | |
| Clothing | ............ | 18 | (18) |
| **COMMUNICATIONS SERVICE** | | | |
| Telephone & Telegraph | 1,217 | 860 | 357 |
| Postage | 18 | ............ | 18 |
| Total Communications Service | 1,235 | 860 | 375 |
| **TRAVEL EXPENSE** | | | |
| In-State Travel | | | |
| Common Carriers | 165 | ............ | 165 |
| Meals | 648 | 192 | 456 |
| Hotel | 770 | 684 | 86 |
| Mileage, Privately Owned | 29,081 | 26,370 | 2,711 |
| Operation State Cars | 1,391 | ............ | 1,391 |
| Miscellaneous | 66 | 1 | 65 |

STATE OF NEW HAMPSHIRE

EXHIBIT F-3

CAPITAL PROJECTS FUND

## STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **TRAVEL EXPENSE (Cont.)** | | | |
| Out-of-State Travel | | | |
| Meals | $ 11 | $ 7 | $ 4 |
| Hotel | ............ | 34 | ( 34) |
| Mileage, Private Cars | 280 | 63 | 217 |
| Miscellaneous | 71 | ............ | 71 |
| Total Travel Expense | 32,483 | 27,351 | 5,132 |
| **TRANSPORTATION** | 1,102 | 69 | 1,033 |
| **ADVERTISING** | 1,957 | 1,722 | 235 |
| **HEAT, LIGHT & POWER** | 1,570 | ............ | 1,570 |
| **RENTS & RENTALS** | 7,545 | 1,132 | 6,413 |
| **REPAIRS AND ALTERATIONS** | | | |
| Contract Repairs - Equipment | 161,560 | 193,704 | ( 32,144) |
| Repairs (Buildings & Grounds) | 2,179,055 | 2,250,328 | ( 71,273) |
| Other Repairs | 6,933 | 30,276 | ( 23,343) |
| Maintenance Supplies - Equipment | 32,337 | 12,130 | 20,207 |
| Maintenance Supplies - Buildings & Grounds | 205,207 | 259,557 | ( 54,350) |
| Total Repairs and Alterations | 2,585,092 | 2,745,995 | ( 160,903) |
| **MOTOR VEHICLE UPKEEP** | 1,772 | 50 | 1,722 |
| **CONTRACT EARNINGS** | 998,546 | 5,534,122 | ( 4,535,576) |
| **MISCELLANEOUS** | | | |
| Membership Fees | 60 | ............ | 60 |
| Miscellaneous | 2,808,481 | 1,788,433 | 1,020,048 |
| Total Miscellaneous | 2,808,541 | 1,788,433 | 1,020,108 |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-3

## STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS AND SUBSIDIES | | | |
| Interagency Grants. . . . . . . . . . . . . . . . . . . . . | $ 4,413,613 | $ 6,911,095 | $( 2,497,482) |
| FICA. . . . . . . . . . . . . . . . . . . . . . . . . . . . | 832 | 1,061 | ( 229) |
| New Employees Retirement. . . . . . . . . . . . . . . . . . | 283 | 326 | ( 43) |
| Awards and Indemnities. . . . . . . . . . . . . . . . . . . | 470,334 | ............ | 470,334 |
| FICA - Temporary. . . . . . . . . . . . . . . . . . . . . . | 5,134 | 4,235 | 899 |
| Blue Cross - Temporary. . . . . . . . . . . . . . . . . . . | 388 | ............ | 388 |
| New Retirement - Temporary. . . . . . . . . . . . . . . . . | 34 | ............ | 34 |
| Grants. . . . . . . . . . . . . . . . . . . . . . . . . . . | 2,800,685 | 7,586,897 | ( 4,786,212) |
| Total Grants and Subsidies . . . . . . . . . . . . . . . . | 7,691,303 | 14,503,614 | ( 6,812,311) |
| DEBT SERVICE | | | |
| Interest. . . . . . . . . . . . . . . . . . . . . . . . . . | 20,935 | ............ | 20,935 |
| CAPITAL OUTLAYS | | | |
| Motor Vehicles. . . . . . . . . . . . . . . . . . . . . . . | 3,945 | 34,402 | ( 30,457) |
| Office Equipment & Furnishings. . . . . . . . . . . . . . . | 141,126 | 422,499 | ( 281,373) |
| Educational Equipment . . . . . . . . . . . . . . . . . . . | 457,452 | 442,073 | 15,379 |
| Construction Repair - Equipment . . . . . . . . . . . . . . | 823,860 | 251,370 | 572,490 |
| Institutional Equipment . . . . . . . . . . . . . . . . . . | 148,599 | 67,730 | 80,869 |
| Engineering Instruction & Equipment . . . . . . . . . . . . | 847 | 5,975 | ( 5,128) |
| Land and Interest in Land . . . . . . . . . . . . . . . . . | 645,946 | 997,619 | ( 351,673) |
| Highway Contract Payment. . . . . . . . . . . . . . . . . . | 3,529,531 | 2,033,629 | 1,495,902 |
| Miscellaneous Equipment . . . . . . . . . . . . . . . . . . | 1,682,267 | 402,042 | 1,280,225 |
| Replacement - Other Equipment . . . . . . . . . . . . . . . | 61,300 | ............ | 61,300 |
| Replacement - Institutional Equipment . . . . . . . . . . . | ............ | 4,122 | ( 4,122) |
| Replacement - Miscellaneous Equipment . . . . . . . . . . . | 57,095 | 33,194 | 23,901 |
| Total Capital Outlays. . . . . . . . . . . . . . . . . . . | 7,551,968 | 4,694,655 | 2,857,313 |
| TOTAL CAPITAL PROJECTS FUND EXPENDITURES | $ 29,182,918 | $ 40,185,520 | $( 11,002,602) |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-4

## ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| Unappropriated Surplus - June 30, 1980 | | | $ -0- |
| Adjustments | | | |
| Credits to Surplus: | | | |
| Transfers from General Fund | $ 675,000.00 | | |
| Bonds Authorized Decrease | ( 797,500.00) | | |
| Bonds Authorized | 17,368,618.86 | | |
| | | $ 17,246,118.86 | |
| Charges to Surplus: | | | |
| Lapse of Bonds Authorized | 539,206.37 | | |
| Transfers to General Fund | 31,449.52 | | |
| | | 570,655.89 | |
| | | | 16,675,462.97 |
| Budget Summary | | | |
| Appropriations Net of Estimated Revenue | | 17,232,151.00 | |
| Less: Lapses | | 556,688.03 | |
| | | | 16,675,462.97 |
| Unappropriated Surplus - June 30, 1981 | | | $ -0- |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GRANTS FROM FEDERAL GOVERNMENT** | | | |
| Pisgah Wilderness Improvement . . . . . . . . . . . . . . | $............... | $ 1,000.00 | $( 1,000.00) |
| Plymouth-Lincoln Line . . . . . . . . . . . . . . . . . . | ............... | 152,990.00 | ( 152,990.00) |
| Repair, Removal Buildings . . . . . . . . . . . . . . . | 52,787.28 | ............... | 52,787.28 |
| Commercial Fish Pier Facilities . . . . . . . . . . . | 784.49 | 30,305.22 | ( 29,520.73) |
| Mt. Washington Summit Facilities. . . . . . . . . . . | 223,376.05 | 847,811.81 | ( 624,435.76) |
| Milford Armory. . . . . . . . . . . . . . . . . . . . . | ............... | 5,000.00 | ( 5,000.00) |
| Keene Taxiway . . . . . . . . . . . . . . . . . . . . . | 7,287.50 | 120,712.50 | ( 113,425.00) |
| Laconia Master Plan . . . . . . . . . . . . . . . . . . | 9,560.39 | 21,733.31 | ( 12,172.92) |
| Miscellaneous Land Purchases. . . . . . . . . . . . . | 1,346.44 | 57,279.93 | ( 55,933.49) |
| Echo Lake Park. . . . . . . . . . . . . . . . . . . . . | 1,061.75 | 8,900.03 | ( 7,838.28) |
| Franconia Notch State Park. . . . . . . . . . . . . . | 13,029.93 | 3,330.08 | 9,699.85 |
| Security Screens and Doors. . . . . . . . . . . . . . | 15,228.11 | 1,972.14 | 13,255.97 |
| Block Wall. . . . . . . . . . . . . . . . . . . . . . . | ............... | 218.75 | ( 218.75) |
| Grill Gates . . . . . . . . . . . . . . . . . . . . . . | 2,496.99 | ............... | 2,496.99 |
| Truck and Railroad Gates. . . . . . . . . . . . . . . | 12,388.36 | ............... | 12,388.36 |
| Replace Wall Tower. . . . . . . . . . . . . . . . . . . | 43,889.42 | ............... | 43,889.42 |
| Recreation Yard . . . . . . . . . . . . . . . . . . . . | 44,009.38 | ............... | 44,009.38 |
| Gymnasium . . . . . . . . . . . . . . . . . . . . . . . | 25,242.46 | 162,799.25 | ( 137,556.79) |
| Sugar River Site D-2. . . . . . . . . . . . . . . . . . | 2,747.40 | ............... | 2,747.40 |
| Soughean River Site 19. . . . . . . . . . . . . . . . | 5,451.00 | 786,346.64 | ( 780,895.64) |
| Land ILS. . . . . . . . . . . . . . . . . . . . . . . . | 44,770.73 | ............... | 44,770.73 |
| Land Acquisition - Beacons. . . . . . . . . . . . . . | ............... | 18,212.04 | ( 18,212.04) |
| Major Repairs - Rebuild RW17. . . . . . . . . . . . . | 176,028.72 | 835,635.00 | ( 659,606.28) |
| Rehabilitate Taxiway RW2-20 . . . . . . . . . . . . . | 6,568.36 | ............... | 6,568.36 |
| Bear Brook Bathhouse. . . . . . . . . . . . . . . . . | 110,606.10 | 3,734.50 | 106,871.60 |
| Land Acquisition. . . . . . . . . . . . . . . . . . . . | 41,500.00 | ............... | 41,500.00 |
| Innholding and Forest Land. . . . . . . . . . . . . . | 166,500.00 | ............... | 166,500.00 |
| Master Plan . . . . . . . . . . . . . . . . . . . . . . | 8,340.96 | ............... | 8,340.96 |
| Runway South. . . . . . . . . . . . . . . . . . . . . . | 13,835.35 | ............... | 13,835.35 |
| Chapter 559 Laws 1971 . . . . . . . . . . . . . . . . | ............... | 5,225.00 | ( 5,225.00) |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-5

## COMPARATIVE STATEMENT OF REVENUE BY SOURCE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| GRANTS FROM FEDERAL GOVERNMENT (Cont.) | | | |
| Air Navigation Facilities . . . . . . . . . . . . . . . | $............... | $ 22,359.06 | $( 22,359.06) |
| Regional Waste Treatment. . . . . . . . . . . . . . . . | 8,523,056.48 | 2,655,336.20 | 5,867,720.28 |
| Gardner Memorial Park . . . . . . . . . . . . . . . | 24.00 | 2,475.91 | ( 2,451.91) |
| Bedell Bridge . . . . . . . . . . . . . . . . . . | ............... | 3,595.70 | ( 3,595.70) |
| White Lake. . . . . . . . . . . . . . . . . . . . | ............... | 8,720.10 | ( 8,720.10) |
| Group Campings. . . . . . . . . . . . . . . . . . | 3,469.51 | ( 164.24) | 3,633.75 |
| Pisgah Wilderness . . . . . . . . . . . . . . . . | 41,278.56 | 14,325.00 | 26,953.56 |
| Keene Airport . . . . . . . . . . . . . . . . . . | ............... | 24,113.74 | ( 24,113.74) |
| Concord Airport . . . . . . . . . . . . . . . . . | ............... | 128,160.00 | ( 128,160.00) |
| Nashua Airport. . . . . . . . . . . . . . . . . . | ............... | 32,216.12 | ( 32,216.12) |
| Lebanon Regional Airport. . . . . . . . . . . . . . | ............... | 175,500.00 | ( 175,500.00) |
| Mount Monadnock - Land Acquisition. . . . . . . . . . | 33,358.00 | 10,962.50 | 22,395.50 |
| Federal Capital Cost. . . . . . . . . . . . . . . . | 1,893,608.61 | 2,008,365.12 | ( 114,756.51) |
| Total. . . . . . . . . . . . . . . . . . . . . . | 11,523,632.33 | 8,149,171.41 | 3,374,460.92 |
| GRANTS FROM LOCAL GOVERNMENT | | | |
| Regional Waste Treatment. . . . . . . . . . . . . . . | 136,274.69 | 67,184.14 | 69,090.55 |
| Town and Cities Capital Cost. . . . . . . . . . . . | 23,311.94 | 44,259.65 | ( 20,947.71) |
| Municipal Income. . . . . . . . . . . . . . . . . . | 106.76 | 555.03 | ( 448.27) |
| Municipal Income. . . . . . . . . . . . . . . . . . | 704.66 | 5,812.46 | ( 5,107.80) |
| Total. . . . . . . . . . . . . . . . . . . . . . | 160,398.05 | 117,811.28 | 42,586.77 |
| TOTAL CAPITAL PROJECTS FUND . . . . . . . . . . . . . . | $ 11,684,030.38 | $ 8,266,982.69 | $ 3,417,047.69 |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-6

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **GENERAL GOVERNMENT** | | | |
| Alcohol and Drug Prevention | $............... | $ 21,234.24 | $(21,234.24) |
| Graphic Services | ............... | 23,940.00 | (23,940.00) |
| State Treasurer | 250,518.65 | 6,224.00 | 244,294.65 |
| Legislative Accounting | 62,327.26 | 406,760.95 | (344,433.69) |
| Buildings and Grounds | 1,077,881.65 | 1,107,771.39 | (29,889.74) |
| Secretary of State | 1,300.00 | 18,200.00 | (16,900.00) |
| Total General Government | 1,392,027.56 | 1,584,130.58 | (192,103.02) |
| **ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION** | | | |
| Chief Justice | 365,091.07 | 26,000.00 | 339,091.07 |
| Attorney General | 33,352.01 | 136,565.49 | (103,213.48) |
| Safety | 961,229.44 | 274,167.03 | 687,062.41 |
| N. H. Youth Development Center | 156,370.40 | 143,997.93 | 12,372.47 |
| State Prison | 822,220.78 | 634,595.54 | 187,625.24 |
| Adjutant General | 93,643.78 | 37,575.00 | 56,068.78 |
| Labor Department | 53,168.00 | 1,925.00 | 51,243.00 |
| Liquor Commission | 2,212,432.98 | 853,711.84 | 1,358,721.14 |
| Agriculture Department | 470,334.19 | ............... | 470,334.19 |
| Total Administration of Justice & Public Protection | 5,167,842.65 | 2,108,537.83 | 3,059,304.82 |
| **RESOURCES PROTECTION AND DEVELOPMENT** | | | |
| Water Resources Board | 307,297.01 | 1,260,755.56 | (953,458.55) |
| Resources and Economic Development | 1,617,140.03 | 5,931,221.95 | (4,314,081.92) |
| Water Supply and Pollution | 5,173,104.69 | 10,355,241.16 | (5,182,136.47) |
| Total Resources Protection and Development | 7,097,541.73 | 17,547,218.67 | (10,449,676.94) |
| **TRANSPORTATION** | | | |
| Port Authority | 10,193.73 | 140,675.37 | (130,481.64) |
| Aeronautics Commission | 281,672.69 | 1,777,479.97 | (1,495,807.28) |
| Public Works | 412,600.23 | 1,013,306.88 | (600,706.65) |
| N. H. Transportation Authority | 68,375.00 | 41,934.28 | 26,440.72 |
| Total Transportation | 772,841.65 | 2,973,396.50 | (2,200,554.85) |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

EXHIBIT F-6

## COMPARATIVE STATEMENT OF EXPENDITURES

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| **HEALTH AND SOCIAL SERVICES** | | | |
| Health and Welfare | $ 10,251.90 | $ 6,777.60 | $ 3,474.30 |
| Home for the Elderly | 175,812.34 | 50,926.00 | 124,886.34 |
| Laconia State School and Training Center | 614,348.59 | 805,010.38 | (190,661.79) |
| N. H. Hospital | 496,075.61 | 923,859.45 | (427,783.84) |
| N. H. Veterans Home | 100,122.00 | ............... | 100,122.00 |
| Total Health and Social Services | 1,396,610.44 | 1,786,573.43 | (389,962.99) |
| **EDUCATION** | | | |
| University System | 4,413,612.81 | 6,911,094.59 | (2,497,481.78) |
| Education Business Administration | 5,102,417.80 | 5,922,697.48 | (820,279.68) |
| N. H. Vocational Technical - Claremont | 16,713.48 | 78,061.06 | (61,347.58) |
| N. H. Vocational Technical - Manchester | 2,467,881.09 | 526,380.79 | 1,941,500.30 |
| N. H. Vocational Technical - Portsmouth | 108,550.24 | 390,811.60 | (282,261.36) |
| N. H. Technical Institute - Concord | 92,040.85 | 91,669.44 | 371.41 |
| N. H. Vocational Technical - Laconia | 985,281.99 | 91,043.62 | 894,238.37 |
| N. H. Vocational Technical - Nashua | 103,023.16 | 117,467.35 | (14,444.19) |
| N. H. Vocational Technical - Berlin | 45,597.84 | 56,437.53 | (10,839.69) |
| Total Education | 13,335,119.26 | 14,185,663.46 | (850,544.20) |
| **DEBT SERVICE** | | | |
| Safety | 20,935.00 | ............... | 20,935.00 |
| TOTAL CAPITAL FUND EXPENDITURES | $ 29,182,918.29 | $ 40,185,520.47 | $(11,002,602.18) |

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| GENERAL GOVERNMENT | | | |
| Alcohol Drug Prevention | $ 8,765.76 | $............. | $............. |
| Legislative Facilities Committee | 54,563.05 | ............. | ............. |
| Legislative Facilities Accounting | 106,500.00 | ............. | ............. |
| Graphic Services | .12 | ............. | ............. |
| Buildings and Grounds | 1,774,067.48 | ............. | ............. |
| Secretary of State | 25,800.00 | ............. | ............. |
| State Treasury | ............. | ............. | ............. |
| N. H. Retirement System | 20,000,000.00 | ............. | ............. |
| Total | 21,969,696.41 | ............. | ............. |
| ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION | | | |
| Chief Justice | 450,750.00 | ............. | ............. |
| Adjutant General's Office | 117,653.33 | ............. | ............. |
| Agriculture Department | 3,000,000.00 | ............. | ............. |
| Attorney General's Office | 40,152.51 | ............. | ............. |
| Department of Safety | 1,093,718.40 | ............. | ............. |
| Labor Department | 58,075.00 | ............. | ............. |
| N. H. Youth Development Center | 321,250.12 | ............. | ............. |
| N. H. State Prison | 832,489.38 | 6,025,500.00 | 143,254.72 |
| Liquor Commission | 4,669,121.28 | 480,000.00 | ............. |
| Public Utilities Commission | ............. | 1,424,400.00 | ............. |
| Total | 10,583,210.02 | 7,929,900.00 | 143,254.72 |
| RESOURCES PROTECTION AND DEVELOPMENT | | | |
| Water Resources Board | 1,160,113.81 | ............. | 8,198.40 |
| Business Administration | 3,261,668.78 | ( 49,500.00) | 689,122.11 |
| Water Pollution Commission | ( 5,283,376.50) | ............. | 10,577,063.14 |
| Total | ( 861,593.91) | ( 49,500.00) | 11,274,383.65 |
| TRANSPORTATION | | | |
| N. H. Port Authority | 65,273.30 | ............. | ............. |
| Aeronautics Commission | 683,692.36 | ( 14,000.00) | 266,392.01 |

EXHIBIT F-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 8,765.76) | $.............. | $.............. | $.............. | $.............. | $.............. |
| ( 30,000.00) | 24,563.05 | 18,110.66 | .............. | .............. | 6,452.39 |
| .............. | 106,500.00 | 44,216.60 | 1,200.00 | .............. | 61,083.40 |
| .............. | .12 | .............. | .............. | .12 | .............. |
| 30,000.00 | 1,804,067.48 | 1,077,881.65 | 339,178.28 | 46.65 | 386,960.90 |
| .............. | 25,800.00 | 1,300.00 | 6,500.00 | .............. | 18,000.00 |
| 250,518.65 | 250,518.65 | 250,518.65 | .............. | .............. | .............. |
| .............. | 20,000,000.00 | .............. | .............. | .............. | 20,000,000.00 |
| 241,752.89 | 22,211,449.30 | 1,392,027.56 | 346,878.28 | 46.77 | 20,472,496.69 |
| | | | | | |
| ( 13,000.00) | 437,750.00 | 365,091.07 | 61,077.39 | .............. | 11,581.54 |
| ( 1,300.00) | 116,353.33 | 93,643.78 | .............. | 17,653.33 | 5,056.22 |
| .............. | 3,000,000.00 | 470,334.19 | .............. | .............. | 2,529,665.81 |
| .............. | 40,152.51 | 33,352.01 | 3,184.99 | .............. | 3,615.51 |
| 65,000.00 | 1,158,718.40 | 982,164.44 | 143,403.38 | ( 2,219.07) | 35,369.65 |
| 30,500.00 | 88,575.00 | 53,168.00 | 35,407.00 | .............. | .............. |
| 60,000.00 | 381,250.12 | 156,370.40 | 52,967.54 | 137,285.08 | 34,627.10 |
| .............. | 7,001,244.10 | 822,220.78 | 163,230.78 | 3,561.88 | 6,012,230.66 |
| 23,000.00 | 5,172,121.28 | 2,212,432.98 | 536,781.61 | 99,490.45 | 2,323,416.24 |
| .............. | 1,424,400.00 | .............. | .............. | .............. | 1,424,400.00 |
| 164,200.00 | 18,820,564.74 | 5,188,777.65 | 996,052.69 | 255,771.67 | 12,379,962.73 |
| | | | | | |
| .............. | 1,168,312.21 | 307,297.01 | 13,731.27 | 10,996.86 | 836,287.07 |
| .............. | 3,901,290.89 | 1,617,140.03 | 870,121.68 | 95,430.19 | 1,318,598.99 |
| .............. | 5,293,686.64 | 5,173,104.69 | 4,212,713.25 | .............. | ( 4,092,131.30) |
| .............. | 10,363,289.74 | 7,097,541.73 | 5,096,566.20 | 106,427.05 | ( 1,937,245.24) |
| | | | | | |
| .............. | 65,273.30 | 10,193.73 | 48,429.60 | 5,660.84 | 989.13 |
| .............. | 936,084.37 | 281,672.69 | 9,194.39 | 18,394.42 | 626,822.87 |

## STATE OF NEW HAMPSHIRE
## CAPITAL PROJECTS FUND

| STATEMENT OF APPROPRIATION OPERATIONS Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| **TRANSPORTATION (Cont.)** | | | |
| N. H. Transportation Authority | $ 2,305,139.09 | $.............. | $.............. |
| Public Works | 1,105,531.46 | .............. | .............. |
| Total | 4,159,636.21 | ( 14,000.00) | 266,392.01 |
| **HEALTH AND SOCIAL SERVICES** | | | |
| N. H. Veterans Home | 98,000.00 | .............. | .............. |
| Home for the Elderly | 284,365.58 | 60,000.00 | .............. |
| Laconia State School | 1,171,272.62 | .............. | .............. |
| N. H. Hospital | 761,056.69 | .............. | .............. |
| Health and Welfare Business Administration | 9,177.38 | .............. | .............. |
| Total | 2,323,872.27 | 60,000.00 | .............. |
| **EDUCATION** | | | |
| University System | 8,183,518.75 | .............. | .............. |
| Education Business Administration | 33,713,041.10 | .............. | .............. |
| N. H. Vocational Technical College - Manchester | 3,872,797.47 | .............. | .............. |
| N. H. Vocational Technical College - Portsmouth | 163,582.11 | 7,892,042.00 | .............. |
| N. H. Technical Institute - Concord | 135,413.52 | .............. | .............. |
| N. H. Vocational Technical College - Berlin | 110,562.47 | 1,163,709.00 | .............. |
| N. H. Vocational Technical College - Laconia | 1,561,882.63 | 250,000.00 | .............. |
| N. H. Vocational Technical College - Claremont | 16,935.94 | .............. | .............. |
| N. H. Vocational Technical College - Nashua | 188,867.71 | .............. | .............. |
| Total | 47,946,601.70 | 9,305,751.00 | .............. |
| TOTAL CAPITAL FUND | $ 86,121,422.70 | $ 17,232,151.00 | $ 11,684,030.38 |

EXHIBIT F-7

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 13,784.00) | $ 2,291,355.09 | $ 68,375.00 | $ 488,792.82 | $.............. | $ 1,734,187.27 |
| ( 65,000.00) | 1,040,531.46 | 412,600.23 | 65,288.00 | .............. | 562,643.23 |
| ( 78,784.00) | 4,333,244.22 | 772,841.65 | 611,704.81 | 24,055.26 | 2,924,642.50 |
| | | | | | |
| 13,000.00 | 111,000.00 | 100,122.00 | 6,124.00 | .............. | 4,754.00 |
| .............. | 344,365.58 | 175,812.34 | 20,183.18 | .............. | 148,370.06 |
| .............. | 1,171,272.62 | 614,348.59 | 437,540.73 | 114,341.05 | 5,042.25 |
| ( 14,000.00) | 747,056.69 | 496,075.61 | 186,855.82 | 29,017.26 | 35,108.00 |
| 10,065.76 | 19,243.14 | 10,251.90 | 8,350.48 | .............. | 640.76 |
| 9,065.76 | 2,392,938.03 | 1,396,610.44 | 659,054.21 | 143,358.31 | 193,915.07 |
| | | | | | |
| .............. | 8,183,518.75 | 4,413,612.81 | 147,882.94 | 1.00 | 3,622,022.00 |
| .............. | 33,713,041.10 | 5,102,417.80 | 3,989,393.44 | .............. | 24,621,229.86 |
| ( 139,500.00) | 3,733,297.47 | 2,467,881.09 | 896,226.11 | 22,289.30 | 346,900.97 |
| 40,000.00 | 8,095,624.11 | 108,550.24 | 244,533.00 | 2.11 | 7,742,538.76 |
| .............. | 135,413.52 | 92,040.85 | 9,943.53 | 4,707.35 | 28,721.79 |
| .............. | 1,274,271.47 | 45,597.84 | 19,000.00 | .............. | 1,209,673.63 |
| .............. | 1,811,882.63 | 985,281.99 | 433,910.14 | 27.50 | 392,663.00 |
| .............. | 16,935.94 | 16,713.48 | .............. | .............. | 222.46 |
| .............. | 188,867.71 | 103,023.16 | 55,275.00 | 1.71 | 30,567.84 |
| ( 99,500.00) | 57,152,852.70 | 13,335,119.26 | 5,796,164.16 | 27,028.97 | 37,994,540.31 |
| | | | | | |
| $ 236,734.65 | $115,274,338.73 | $ 29,182,918.29 | $ 13,506,420.35 | $ 556,688.03 | $ 72,028,312.06 |

EXHIBIT I

## STATE OF NEW HAMPSHIRE
## COMBINING BALANCE SHEET
## ALL ENTERPRISE FUNDS
## JUNE 30, 1981

| ASSETS | Liquor Commission | Sweepstakes Commission | June 30, 1981 | June 30, 1980 |
|---|---|---|---|---|
| **Current Assets** | | | | |
| Cash and/or Investments | $ - | $ 2,991,713 | $ 2,991,713 | $ 3,550,657 |
| Cash Other | 2,642,581 | 188,482 | 2,831,063 | 2,633,998 |
| Revolving Funds | 60,000 | 225,300 | 285,300 | 285,200 |
| Accounts Receivable | 616,783 | 156,766 | 773,549 | 902,827 |
| Inventories | 20,749,603 | 191,784 | 20,941,387 | 16,751,057 |
| Total Current Assets | 24,068,967 | 3,754,045 | 27,823,012 | 24,123,739 |
| **Plant and Equipment** | | | | |
| Land | 1,109,346 | - | 1,109,346 | 857,534 |
| Buildings | 4,058,036 | - | 4,058,036 | 3,943,897 |
| Leasehold Improvements | 248,751 | - | 248,751 | 219,472 |
| Equipment | 3,584,696 | 163,987 | 3,748,683 | 2,458,507 |
| Less: Allowance for Depreciation & Amortization | ( 2,093,882) | ( 108,032) | ( 2,201,914) | ( 2,281,035) |
| Net Plant and Equipment | 6,906,947 | 55,955 | 6,962,902 | 5,198,375 |
| Construction in Progress | 53,222 | - | 53,222 | - |
| Total Assets | $ 31,029,136 | $ 3,810,000 | $ 34,839,136 | $ 29,322,114 |
| **LIABILITIES AND FUND EQUITY** | | | | |
| **Liabilities** | | | | |
| Accounts Payable | $ 8,048,777 | $ 203,147 | $ 8,251,924 | $ 6,293,632 |
| Due to Other Funds | 16,020,190 | - | 16,020,190 | 13,576,800 |
| Prepaid Revenue | - | 443,228 | 443,228 | 452,234 |
| Other Liabilities | - | 147,867 | 147,867 | 70,329 |
| Total Liabilities | 24,068,967 | 794,242 | 24,863,209 | 20,392,995 |
| **Fund Equity** | | | | |
| Contributions from Other Funds | 9,216,780 | - | 9,216,780 | 6,853,742 |
| Contributions to Other Funds | ( 275,164) | - | ( 275,164) | ( 275,164) |
| Retained Earnings (Deficit) | ( 1,981,447) | - | ( 1,981,447) | ( 1,434,664) |
| Designated Reserve for Distribution to Education | - | 3,015,758 | 3,015,758 | 3,785,205 |
| Total Liabilities and Fund Equity | $ 31,029,136 | $ 3,810,000 | $ 34,839,136 | $ 29,322,114 |

EXHIBIT II

## STATE OF NEW HAMPSHIRE
## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
## ALL ENTERPRISE FUNDS
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | PROPRIETARY FUND TYPES ENTERPRISE FUNDS | | Total (Memorandum Only) Year Ended June 30, 1981 | Total (Memorandum Only) Year Ended June 30, 1980 |
|---|---|---|---|---|
| | Liquor Commission | Sweepstakes Commission | | |
| REVENUES: | | | | |
| Business License Taxes | $ 4,700,831 | $ - | $ 4,700,831 | $ 4,543,321 |
| Fees | 1,011,513 | - | 1,011,513 | 977,254 |
| Public Service Enterprises | 40,525,576 | 10,776,529 | 51,302,105 | 48,918,709 |
| Miscellaneous | 211,685 | 251,839 | 463,524 | 541,155 |
| Total Revenues | 46,449,605 | 11,028,368 | 57,477,973 | 54,980,439 |
| EXPENDITURES: | | | | |
| Personnel Services | 7,541,050 | 724,985 | 8,266,035 | 7,626,690 |
| Supplies and Materials | 313,477 | 387,184 | 700,661 | 840,817 |
| Communications Service | 100,259 | 53,853 | 154,112 | 144,997 |
| Travel Expense | 60,825 | 94,631 | 155,456 | 154,601 |
| Transportation | 1,010,529 | - | 1,010,529 | 937,732 |
| Printing & Binding | 94,835 | - | 94,835 | 48,116 |
| Advertising | 68,053 | 181,057 | 249,110 | 341,118 |
| Heat, Light and Power | 341,600 | 1,858 | 343,458 | 284,632 |
| Rent and Rentals | 774,406 | 115,467 | 889,873 | 792,736 |
| Repairs and Alterations | 129,650 | 4,642 | 134,292 | 105,255 |
| Motor Vehicle Upkeep | - | - | - | 851 |
| Miscellaneous | 134,044 | 381,017 | 515,061 | 370,059 |
| Grants and Subsidies | 1,091,621 | 6,023,626 | 7,115,247 | 7,171,512 |
| Capital Outlays | 72,217 | 21,355 | 93,572 | 193,004 |
| Total Expenditures | 11,732,566 | 7,989,675 | 19,722,241 | 19,012,120 |
| Excess (Deficit) Revenues Over Expenditures | 34,717,039 | 3,038,693 | 37,755,732 | 35,968,319 |
| Add-Plant & Equipment Costs Capitalized | 171,752 | - | 171,752 | 177,073 |
| Less - Depreciation | 458,016 | 22,935 | 480,951 | 339,961 |
| - Loss on Disposal of Plant and Equipment | 88,767 | - | 88,767 | - |
| Net Excess (Deficit) Revenues Over Expenditures | 34,342,008 | 3,015,758 | 37,357,766 | 35,805,431 |
| OTHER CHANGES IN RETAINED EARNINGS OR FUND EQUITY: | | | | |
| Transfer to General Fund | 34,717,039 | - | 34,717,039 | 32,180,398 |
| Less - Plant and Equipment Costs Capitalized | 171,752 | - | 171,752 | 165,557 |
| Sub Total | ( 546,783) | 3,015,758 | 2,468,975 | 3,459,476 |
| DISTRIBUTION TO EDUCATION | - | ( 3,785,205) | ( 3,785,205) | ( 3,520,550) |
| Net Increase (Decrease) in Retained Earnings Balance During the Year | ( 546,783) | ( 769,447) | ( 1,316,230) | ( 61,074) |
| Designated Reserve/Retained Earnings - July 1 | ( 1,434,664) | 3,785,205 | 2,350,541 | 2,411,615 |
| Designated Reserve/Retained Earnings - June 30 | $( 1,981,447) | $ 3,015,758 | $ 1,034,311 | $ 2,350,541 |

EXHIBIT III

## STATE OF NEW HAMPSHIRE
## COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
## ALL ENTERPRISE FUNDS
## FOR THE YEAR ENDED JUNE 30, 1981

| | Liquor Commission | Sweepstakes Commission | June 30, 1981 | June 30, 1980 |
|---|---|---|---|---|
| SOURCE OF FUNDS | | | | |
| OPERATIONS | | | | |
| Net Income for the Year | $ 34,342,008 | $ 3,015,758 | $ 37,357,766 | $ 35,805,431 |
| Items Not Requiring Outlay of Funds: | | | | |
| Depreciation | 458,016 | 22,935 | 480,951 | 339,961 |
| Other | 88,767 | 8,166 | 96,933 | - |
| Total Financial Resources from Operations | 34,888,791 | 3,046,859 | 37,935,650 | 36,145,392 |
| CONTRIBUTED CAPITAL - WORKING CAPITAL - GENERAL FUND | 2,443,390 | - | 2,443,390 | 319,965 |
| Total Source of Funds | 37,332,181 | 3,046,859 | 40,379,040 | 36,465,357 |
| APPLICATION OF FUNDS | | | | |
| Acquisition of Fixed Assets | 171,752 | - | 171,752 | 177,073 |
| Distribution to Education | - | 3,785,205 | 3,785,205 | 3,520,550 |
| Depreciation on Disposal of Fixed Assets | - | 32,595 | 32,595 | - |
| Operating Transfer to General Fund | 34,717,039 | - | 34,717,039 | 32,180,398 |
| Total Application of Funds | 34,888,791 | 3,817,800 | 38,706,591 | 35,878,021 |
| Net Increase (Decrease) in Working Capital | $ 2,443,390 | $( 770,941) | $ 1,672,449 | $ 587,336 |
| COMPONENT ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL | | | | |
| Cash | $ 181,798 | $( 427,752) | $( 245,954) | $ 855,465 |
| Receivables | 24,116 | ( 153,394) | ( 129,278) | 466,100 |
| Inventories | 4,117,476 | 72,854 | 4,190,330 | 405,824 |
| Accrued Expenses | - | ( 119,494) | ( 119,494) | 53,182 |
| Other Liabilities | - | ( 42,279) | ( 42,279) | ( 3,181) |
| Accounts Payable | ( 1,880,000) | ( 100,876) | ( 1,980,876) | ( 1,190,054) |
| Net Increase (Decrease) in Working Capital | $ 2,443,390 | $( 770,941) | $ 1,672,449 | $ 587,336 |

EXHIBIT G-1

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE STATE LIQUOR COMMISSION
BALANCE SHEET
JUNE 30, 1981

| ASSETS | June 30, 1981 | June 30, 1980 |
|---|---|---|
| Current Assets | | |
| Cash Other | $ 2,642,581 | $ 2,460,783 |
| Change Funds | 48,550 | 48,550 |
| Petty Cash Funds | 1,665 | 1,665 |
| Revolving Funds | 9,785 | 9,785 |
| Accounts Receivable | 616,783 | 592,667 |
| Inventories | 20,749,603 | 16,632,127 |
| Total Current Assets | 24,068,967 | 19,745,577 |
| Plant and Equipment | | |
| Land | 1,109,346 | 857,534 |
| Buildings | 4,058,036 | 3,943,897 |
| Leasehold Improvements | 248,751 | 219,472 |
| Equipment | 3,584,696 | 2,286,354 |
| Total | 9,000,829 | 7,307,257 |
| Less Allowances for Depreciation & Amortization | 2,093,882 | 2,163,343 |
| Net Plant and Equipment | 6,906,947 | 5,143,914 |
| Construction in Progress | 53,222 | - |
| Total Assets | $ 31,029,136 | $ 24,889,491 |
| LIABILITIES AND FUND EQUITY | | |
| LIABILITIES: | | |
| Accounts Payable | $ 8,048,777 | $ 6,168,777 |
| Due To Other Funds | 16,020,190 | 13,576,800 |
| Total Liabilities | 24,068,967 | 19,745,577 |
| FUND EQUITY: | | |
| CONTRIBUTIONS FROM OTHER FUNDS | 9,216,780 | 6,853,742 |
| CONTRIBUTIONS TO OTHER FUNDS | ( 275,164) | ( 275,164) |
| RETAINED EARNINGS | ( 1,981,447) | ( 1,434,664) |
| Total Fund Equity | 6,960,169 | 5,143,914 |
| Total Liabilities and Fund Equity | $ 31,029,136 | $ 24,889,491 |

EXHIBIT G-2

## STATE OF NEW HAMPSHIRE
## NEW HAMPSHIRE LIQUOR COMMISSION
## STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS
## FOR THE FISCAL YEAR ENDED JUNE 30,

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| SALES | | |
| State Store Sales | $ 124,412,578 | $ 118,000,240 |
| Warehouse Sales | 3,000,799 | 2,805,575 |
| Wholesale Wine Sales | 14,658,553 | 12,315,270 |
| Total Sales | 142,071,930 | 133,121,085 |
| Less: Forwarded to Legislative Funds | 5,332 | 4,126 |
| NET SALES | 142,066,598 | 133,116,959 |
| COST OF GOODS SOLD | 101,541,022 | 96,012,028 |
| Gross Profit from Sales | 40,525,576 | 37,104,931 |
| SELLING AND ADMINISTRATIVE | | |
| Administration | 1,259,999 | 1,301,597 |
| Stores Operation | 9,092,636 | 8,067,959 |
| Warehouse | 524,291 | 491,926 |
| Workmen's Compensation | 97,211 | 58,854 |
| Total Selling and Administrative | 10,974,137 | 9,920,336 |
| Income or (Loss) from Operations | 29,551,439 | 27,184,595 |
| OTHER INCOME | | |
| Sweepstakes Commission | 134,814 | 137,433 |
| Discount on Purchases | 65,389 | 40,826 |
| Liquor Licenses | 353,838 | 338,140 |
| Wine Licenses | 284,710 | 273,930 |
| Miscellaneous | 14,055 | 16,620 |
| Total Other Income | 852,806 | 806,949 |
| Operating Income (Loss) | 30,404,245 | 27,991,544 |
| INCOME FROM BEER OPERATIONS | | |
| Receipts from Beer Licenses (Net) | 370,393 | 363,463 |
| Beer Taxes and Fines | 4,700,830 | 4,543,321 |
| Total | 5,071,223 | 4,906,784 |
| Less Beer Administration Enforcement | 586,677 | 552,373 |
| Net Profit from Beer Operations | 4,484,546 | 4,354,411 |
| Income (Loss) Before Depreciation and Other Charges | 34,888,791 | 32,345,955 |
| Less - Depreciation | 458,016 | 325,729 |
| - Loss on Disposal of Plant and Equipment | 88,767 | - |
| Net Income (Loss) | $ 34,342,008 | $ 32,020,226 |
| Retained Earnings - July 1 | ( 1,434,664) | ( 1,108,935) |
| Net Income | 34,342,008 | 32,020,226 |
| Less Equipment Acquisition Costs - Contributed from General Fund | 171,752 | 165,557 |
| Less Operating Transfer to General Fund | 34,717,039 | 32,180,398 |
| Retained Earnings - June 30 | $( 1,981,447) | $( 1,434,664) |

EXHIBIT G-3

### STATE OF NEW HAMPSHIRE
### NEW HAMPSHIRE LIQUOR COMMISSION
### STATEMENT OF CHANGES IN FINANCIAL POSITION
### FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| SOURCE OF FUNDS | | |
| OPERATIONS | | |
| Net Income for the Year | $ 34,342,008 | $ 32,020,226 |
| Items Not Requiring Outlay of Funds: | | |
| Depreciation | 458,016 | 325,729 |
| Other (Net) | 88,767 | - |
| Total Financial Resources from Operations | 34,888,791 | 32,345,955 |
| CONTRIBUTED CAPITAL-WORKING CAPITAL-GENERAL FUND | 2,443,390 | 319,965 |
| Total Source of Funds | 37,332,181 | 32,665,920 |
| APPLICATION OF FUNDS | | |
| ACQUISITION OF PLANT AND EQUIPMENT | 171,752 | 165,557 |
| OPERATING TRANSFER TO THE GENERAL FUND | 34,717,039 | 32,180,398 |
| Total Application of Funds | 34,888,791 | 32,345,955 |
| Net Increase (Decrease) in Working Capital | $ 2,443,390 | $ 319,965 |
| COMPONENT ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL | | |
| Cash | $ 181,798 | $ 500,600 |
| Receivables | 24,116 | 291,516 |
| Inventories | 4,117,476 | 545,337 |
| Accounts Payable | ( 1,880,000) | ( 1,017,488) |
| Net Increase (Decrease) in Working Capital | $ 2,443,390 | $ 319,965 |

## STATE OF NEW HAMPSHIRE
## ENTERPRISE FUND - LIQUOR COMMISSION

### STATEMENT OF APPROPRIATION OPERATIONS
### Fiscal Year Ended June 30, 1981

| GENERAL FUND | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| Administration. . . . . . . . . . . . . . . . . . . . . | $ 429,655.28 | $ 847,128.89 | $ 134,813.82 |
| Stores Operations . . . . . . . . . . . . . . . . . | 37,836.78 | 9,521,691.09 | .............. |
| Warehouse . . . . . . . . . . . . . . . . . . . . . . | 616.98 | 607,507.50 | .............. |
| Workmen's Compensation. . . . . . . . . . . . . . | .............. | 97,211.11 | .............. |
| Enforcement . . . . . . . . . . . . . . . . . . . . . | 10,048.82 | 605,584.04 | .............. |
| Salem Store - Improvements. . . . . . . . . . . . . | 1,550.00 | .............. | .............. |
| Total Liquor Commission - General Fund . . . . | $ 479,707.86 | $ 11,679,122.63 | $ 134,813.82 |

EXHIBIT G-4

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $( 21,068.85) | $ 1,390,529.14 | $ 1,354,144.89 | $ 36,373.25 | $.............. | $ 11.00 |
| ( 324,177.53) | 9,235,350.34 | 9,116,086.22 | 120,133.23 | ( 869.11) | .............. |
| ( 58,059.08) | 550,065.40 | 538,169.60 | 11,895.80 | .............. | .............. |
| .............. | 97,211.11 | 97,211.11 | .............. | .............. | .............. |
| ( 11,586.56) | 604,046.30 | 602,424.24 | 2,184.11 | ( 562.05) | .............. |
| ( 600.00) | 950.00 | 950.00 | .............. | .............. | .............. |
| $( 415,492.02) | $ 11,878,152.29 | $ 11,708,986.06 | $ 170,586.39 | $( 1,431.16) | $ 11.00 |

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - LIQUOR COMMISSION

EXHIBIT G-5

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| PERSONNEL SERVICES. . . . . . . . . . . . . . . . . . . . | $ 7,541,050 | $ 6,880,907 | $ 660,143 |
| SUPPLIES & MATERIALS. . . . . . . . . . . . . . . . . . | 313,477 | 256,148 | 57,329 |
| COMMUNICATIONS SERVICE. . . . . . . . . . . . . . . . | 100,259 | 81,909 | 18,350 |
| TRAVEL. . . . . . . . . . . . . . . . . . . . . . . . . | 60,825 | 59,045 | 1,780 |
| TRANSPORTATION. . . . . . . . . . . . . . . . . . . . . | 1,010,529 | 937,732 | 72,797 |
| ADVERTISING . . . . . . . . . . . . . . . . . . . . . . | 68,053 | 88,042 | ( 19,989) |
| HEAT, LIGHT AND POWER . . . . . . . . . . . . . . . . . | 341,600 | 284,323 | 57,277 |
| RENTS AND RENTALS . . . . . . . . . . . . . . . . . . . | 774,406 | 668,782 | 105,624 |
| REPAIRS AND ALTERATIONS . . . . . . . . . . . . . . . . | 129,650 | 101,892 | 27,758 |
| RETIREMENT, PENSIONS & ANNUITIES. . . . . . . . . . . | 1,091,621 | 954,766 | 136,855 |
| CAPITAL OUTLAYS . . . . . . . . . . . . . . . . . . . . | 72,217 | 181,428 | ( 109,211) |
| MOTOR VEHICLE UPKEEP. . . . . . . . . . . . . . . . . . | ............ | 851 | ( 851) |
| PRINTING AND BINDING. . . . . . . . . . . . . . . . . . | 94,835 | 48,116 | 46,719 |
| MISCELLANEOUS . . . . . . . . . . . . . . . . . . . . . | 110,464 | 94,326 | 16,138 |
| TOTAL. . . . . . . . . . . . . . . . . . . . . . . . . | $ 11,708,986 | $ 10,638,267 | $ 1,070,719 |

EXHIBIT G-6

## STATE OF NEW HAMPSHIRE
## ENTERPRISE FUND - SWEEPSTAKES COMMISSION
## BALANCE SHEET
## JUNE 30, 1981

| ASSETS | June 30, 1981 | June 30, 1980 |
|---|---|---|
| CURRENT ASSETS: | | |
| Cash and/or Investments | $ 2,991,713 | $ 3,550,657 |
| Cash Other | 188,482 | 173,215 |
| Revolving Funds | 225,300 | 225,200 |
| Accrued Interest Receivable | 127,406 | 176,777 |
| Accounts Receivable | 26,521 | 128,269 |
| Billings Due Commission | 2,839 | 5,114 |
| Inventories | 191,784 | 118,930 |
| Total Current Assets | 3,754,045 | 4,378,162 |
| PLANT AND EQUIPMENT: | | |
| Equipment | 163,987 | 172,153 |
| Less: Allowance for Depreciation | 108,032 | 117,692 |
| Net Equipment | 55,955 | 54,461 |
| Total Assets | $ 3,810,000 | $ 4,432,623 |
| LIABILITIES AND FUND EQUITY | | |
| LIABILITIES: | | |
| Due Agents | $ 6,135 | $ 9,030 |
| Reserve for Prizes | 104,180 | 50,000 |
| Prepaid Tickets | 443,228 | 452,234 |
| Accrued Expenses | 102,271 | 20,329 |
| Accrued Payroll | 37,552 | - |
| Vouchers Payable | 100,876 | 115,825 |
| Total Liabilities | 794,242 | 647,418 |
| FUND EQUITY: | | |
| Designated Reserve for Distribution to Education | 3,015,758 | 3,785,205 |
| Total Liabilities and Fund Equity | $ 3,810,000 | $ 4,432,623 |

EXHIBIT G-7

## STATE OF NEW HAMPSHIRE
## NEW HAMPSHIRE SWEEPSTAKES COMMISSION
## STATEMENT OF OPERATIONS AND RETAINED EARNINGS
## FOR THE FISCAL YEAR ENDED JUNE 30, 1981

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| Gross Sales | $ 11,816,813 | $ 13,055,546 |
| Less: Sales Refunds and Adjustments | 1,040,284 | 1,171,204 |
| Adjusted Gross Sales | 10,776,529 | 11,884,342 |
| Cost of Sales: | | |
| Bank Commissions | 86,482 | 98,845 |
| Agents Commissions and Allowances | 356,729 | 420,944 |
| Prizes | 5,474,549 | 5,668,183 |
| Cash Shortages | 6,980 | 7,523 |
| Total Cost of Sales | 5,924,740 | 6,195,495 |
| Net Sales | 4,851,789 | 5,688,847 |
| Other Income: | | |
| Interest on Investments | 245,220 | 246,453 |
| Miscellaneous | 6,619 | 9,728 |
| Total Other Income | 251,839 | 256,181 |
| Operating Expenses: | | |
| Salaries | 724,985 | 653,871 |
| Benefits | 105,866 | 91,279 |
| Current Expenses | 928,498 | 1,058,498 |
| Equipment | - | 60 |
| Travel | 94,631 | 98,324 |
| Track Sales Offices | 10,547 | 8,400 |
| Centralized Data Processing | 59,728 | 57,271 |
| Liquor Commission | 134,814 | 142,393 |
| Depreciation | 22,935 | 14,232 |
| Miscellaneous | 5,866 | 35,495 |
| Total Operating Expenses | 2,087,870 | 2,159,823 |
| Net Income | $ 3,015,758 | $ 3,785,205 |
| Reserve for Distribution to Schools: | | |
| Beginning of Year | $ 3,785,205 | $ 3,520,550 |
| Net Income | 3,015,758 | 3,785,205 |
| Distribution to Schools | ( 3,785,205) | ( 3,520,550) |
| End of Year | $ 3,015,758 | $ 3,785,205 |

EXHIBIT G-8

# STATE OF NEW HAMPSHIRE
# NEW HAMPSHIRE SWEEPSTAKES COMMISSION
## STATEMENT OF CHANGES IN FINANCIAL POSITION
## FOR THE FISCAL YEARS ENDED JUNE 30

| | June 30, 1981 | June 30, 1980 |
|---|---|---|
| SOURCE OF FUNDS: | | |
| Operations - | | |
| Net Income for the year | $ 3,015,758 | $ 3,785,205 |
| Disposal of fixed assets | 8,166 | - |
| Items not requiring outlay of funds - | | |
| Depreciation | 22,935 | 14,232 |
| Total source of funds | 3,046,859 | 3,799,437 |
| APPLICATION OF FUNDS: | | |
| Acquisition of fixed assets | - | 11,516 |
| Distribution to schools | 3,785,205 | 3,520,550 |
| Depreciation on disposal of fixed assets | 32,595 | - |
| Total application of funds | 3,817,800 | 3,532,066 |
| Net Increase (Decrease) in Working Capital | $( 770,941) | $ 267,371 |
| Component Elements of Net Increase (Decrease) in Working Capital | | |
| Cash | $( 427,752) | $ 354,865 |
| Receivables | ( 153,394) | 174,584 |
| Inventories | 72,854 | ( 139,513) |
| Accrued Payroll | ( 37,552) | - |
| Vouchers Payable | ( 100,876) | ( 115,825) |
| Accrued Expenses | ( 81,942) | 53,182 |
| Due Agents | 2,895 | ( 3,181) |
| Prepaid Tickets | 9,006 | ( 56,741) |
| Reserve for Prizes | ( 54,180) | - |
| Net Increase (Decrease) in Working Capital | $( 770,941) | $ 267,371 |

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - SWEEPSTAKES COMMISSION

| STATEMENT OF APPROPRIATION OPERATIONS<br>Fiscal Year Ended June 30, 1981 | Balance June 30, 1980 | Appropriations | Restricted Revenue |
|---|---|---|---|
| SWEEPSTAKES COMMISSION | | | |
| Special Revenue Account. . . . . . . . . . . . . | $ 3,714,112.68 | $( 310.90) | $ 3,057,322.18 |
| "Lucky Seven". . . . . . . . . . . . . . . . . . | ............... | .............. | 130,240.05 |
| Instant Sweeps Program . . . . . . . . . . . . . | ............... | .............. | 3,710,939.42 |
| Daily Numbers Game . . . . . . . . . . . . . . . | 8,397.14 | .............. | 1,674,663.86 |
| Unemployment Compensation Benefits . . . . . . | ............... | 231.00 | .............. |
| Workmens Compensation. . . . . . . . . . . . . . | ............... | 79.90 | .............. |
| TOTAL SWEEPSTAKES STATEMENT OF APPROPRIATION OPERATIONS | $ 3,722,509.82 | $.............. | $ 8,573,165.51 |

EXHIBIT G-9

| Transfers In (Out) | Total Available | Expenditures | Encumbrances | Lapsed to Surplus | Balance June 30, 1981 |
|---|---|---|---|---|---|
| $ 75,000.00 | $ 6,846,123.96 | $ 7,819,529.85 | $ 346,411.25 | $( 3,841,464.47) | $ 2,521,647.33 |
| .............. | 130,240.05 | .............. | .............. | 130,240.05 | .............. |
| .............. | 3,710,939.42 | ( 285.00) | .............. | 3,711,224.42 | .............. |
| ( 69,910.74) | 1,613,150.26 | 1,266,830.61 | 30,174.63 | .............. | 316,145.02 |
| .............. | 231.00 | 231.00 | .............. | .............. | .............. |
| .............. | 79.90 | 79.90 | .............. | .............. | .............. |
| $ 5,089.26 | $ 12,300,764.59 | $ 9,086,386.36 | $ 376,585.88 | $.............. | $ 2,837,792.35 |

This page intentionally left blank.

STATE OF NEW HAMPSHIRE

EXHIBIT G-10

## ENTERPRISE FUND - SWEEPSTAKES COMMISSION

## COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

| | Fiscal Year Ended June 30 | | |
|---|---|---|---|
| | 1981 | 1980 | Increase (Decrease) |
| PERSONNEL SERVICES | $ 690,811 | $ 653,871 | $ 36,940 |
| SUPPLIES & MATERIALS | 458,405 | 447,160 | 11,245 |
| COMMUNICATION SERVICE | 64,691 | 64,509 | 182 |
| TRAVEL | 95,072 | 94,275 | 797 |
| ADVERTISING | 214,755 | 296,025 | ( 81,270) |
| HEAT, LIGHT & POWER | 381 | - | 381 |
| RENT AND RENTALS | 124,782 | 123,922 | 860 |
| REPAIRS AND ALTERATIONS | 5,508 | 3,291 | 2,217 |
| BENEFITS | 102,799 | 90,528 | 12,271 |
| GRANTS & SUBSIDIES | 3,785,205 | 3,520,550 | 264,655 |
| OTHER AWARDS & INDEMNITIES | 3,312,789 | 3,361,368 | ( 48,579) |
| CAPITAL OUTLAYS | 25,854 | 10,576 | 15,278 |
| INDIRECT COST | 97 | 34,862 | ( 34,765) |
| MISCELLANEOUS | 205,237 | 246,557 | ( 41,320) |
| TOTAL | $ 9,086,386 | $ 8,947,494 | $ 138,892 |

STATE OF NEW HAMPSHIRE
TRUST AND AGENCY FUNDS

BALANCE SHEET
ALL TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1981

| | N. H. Retirement System | N. H. Hospital Trust Funds | N. H. Youth Development Center | Laconia State School / Training Center | N. H. Home for the Elderly | N.H. Rural Rehabilitation Corp. | N. H. Cancer Commission | OASI Wage Contribution Fund |
|---|---|---|---|---|---|---|---|---|
| ASSETS | | | | | | | | |
| Cash | $(1,541,680) | $ 558,295 | $ 27,938 | $ 23,980 | $ 8,021 | $ 77,350 | $ 34,940 | $ 228,587 |
| Other | 2,600,000 | - | - | - | - | 27,144 | - | - |
| Total Assets | $ 1,058,320 | $ 558,295 | $ 27,938 | $ 23,980 | $ 8,021 | $ 104,494 | $ 34,940 | $ 228,587 |
| LIABILITIES, RESERVES & FUND BALANCE | | | | | | | | |
| Fund Balance Reserve Member/ Employer Contributions | $ 1,058,320 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Trust Fund Balance | - | 558,295 | 27,938 | 23,980 | 8,021 | 104,494 | 34,940 | 228,587 |
| Total Liabilities, Reserve & Fund Balance Retained Earnings | $ 1,058,320 | $ 558,295 | $ 27,938 | $ 23,980 | $ 8,021 | $ 104,494 | $ 34,940 | $ 228,587 |

EXHIBIT H-1

| Deferred Compensation | Social Security Tax Withholding Account | Subscription U.S. Savings Bonds Employees | Special Fund For Second Injuries | Special Fund For Active Cases | Japanese Charitable Fund | Proof of Financial Responsibility | Income Tax Withholding | Unclaimed Abandoned Property | Motor Vehicle Road Toll Bond Account | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 140 | $ 778,327 | $ 20,715 | $ 103,845 | $ 22,449 | $ 39,727 | $ 133,991 | $ 869,295 | $ 10,347 | $ 11,000 | $ 1,407,267 |
| - | - | - | - | - | - | - | - | - | - | 2,627,144 |
| $ 140 | $ 778,327 | $ 20,715 | $ 103,845 | $ 22,449 | $ 39,727 | $ 133,991 | $ 869,295 | $ 10,347 | $ 11,000 | $ 4,034,411 |
| | | | | | | | | | | |
| $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 1,058,320 |
| 140 | 778,327 | 20,715 | 103,845 | 22,449 | 39,727 | 133,991 | 869,295 | 10,347 | 11,000 | 2,976,091 |
| $ 140 | $ 778,327 | $ 20,715 | $ 103,845 | $ 22,449 | $ 39,727 | $ 133,991 | $ 869,295 | $ 10,347 | $ 11,000 | $ 4,034,411 |

STATE OF NEW HAMPSHIRE
TRUST AND AGENCY FUNDS

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
## ALL TRUST FUNDS
## FOR THE YEAR ENDED JUNE 30, 1981

| | N. H. Retirement System | N. H. Hospital Trust Funds | N. H. Youth Development Center | Laconia State School / Training Center | N. H. Home for the Elderly | N. H. Rural Rehabilitation Corp. | N. H. Cancer Commission | OASI Wage Contribution Fund |
|---|---|---|---|---|---|---|---|---|
| REVENUES: | | | | | | | | |
| Contributions | $ 41,794,974 | $ - | $ - | $ - | $ - | $ - | $ - | $ 73,167,162 |
| Investment Income | 274,311 | 73,067 | 1,989 | 1,636 | 519 | 8,901 | 2,929 | 222,416 |
| Taxes/Bonds & Insurance Withheld | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total Revenues | 42,069,285 | 73,067 | 1,989 | 1,636 | 519 | 8,901 | 2,929 | 73,389,578 |
| EXPENDITURES: | | | | | | | | |
| Benefits and Refunds | 26,612,252 | 74,120 | 812 | - | - | 11,400 | - | - |
| Taxes/Bonds & Insurance Withheld | - | - | - | - | - | - | - | 73,082,519 |
| Other | 643,757 | - | - | - | - | 107 | - | 599,991 |
| OTHER DECREASES | | | | | | | | |
| Transfer to Custodian | 15,709,663 | - | - | - | - | - | - | - |
| Total Expenditures & Other Decreases | 42,965,672 | 74,120 | 812 | - | - | 11,507 | - | 73,682,510 |
| Net Increase (Decrease) in Fund Balances for the Year | ( 896,387) | ( 1,053) | 1,177 | 1,636 | 519 | ( 2,606) | 2,929 | ( 292,932) |
| FUND BALANCES, July 1, 1980 | 1,954,707 | 559,348 | 26,761 | 22,344 | 7,502 | 107,100 | 32,011 | 521,519 |
| FUND BALANCES, June 30, 1981 | $ 1,058,320 | $ 558,295 | $ 27,938 | $ 23,980 | $ 8,021 | $ 104,494 | $ 34,940 | $ 228,587 |

EXHIBIT H-2

| Deferred Compensation | Social Security Tax Withholding Account | Subscription U.S. Savings Bonds Employees | Special Fund For Second Injuries | Special Fund For Active Cases | Japanese Charitable Fund | Proof of Financial Responsibility | Income Tax Withholding | Unclaimed Abandoned Property | Motor Vehicle Road Toll Bond Account | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 978,129 | $ - | $ - | $ - | $ - | $ - | $ 237,996 | $ - | $ - | $ - | $116,178,261 |
| - | 104,031 | - | 8,384 | 1,713 | 3,140 | - | - | - | - | 703,036 |
| - | 18,803,502 | 264,207 | - | - | - | - | 24,045,726 | - | - | 43,113,435 |
| - | - | - | - | 80,838 | - | - | - | 5,878 | - | 86,716 |
| 978,129 | 18,907,533 | 264,207 | 8,384 | 82,551 | 3,140 | 237,996 | 24,045,726 | 5,878 | - | 160,081,448 |
| 977,989 | - | - | - | 61,979 | 3,020 | 219,195 | - | 13,391 | - | 27,974,158 |
| - | 20,621,540 | 267,137 | - | - | - | - | 24,015,316 | - | - | 117,986,512 |
| - | 104,031 | - | 22,405 | - | - | - | - | - | - | 1.370,291 |
| - | - | - | - | - | - | - | - | - | - | 15,709,663 |
| 977,989 | 20,725,571 | 267,137 | 22,405 | 61,979 | 3,020 | 219,195 | 24,015,316 | 13,391 | - | 163,040,624 |
| 140 | ( 1,818,038) | ( 2,930) | ( 14,021) | 20,572 | 120 | 18,801 | 30,410 | ( 7,513) | - | ( 2,959,176) |
| - | 2,596,365 | 23,645 | 117,866 | 1,877 | 39,607 | 115,190 | 838,885 | 17,860 | 11,000 | 6,993,587 |
| $ 140 | $ 778,327 | $ 20,715 | $ 103,845 | $ 22,449 | $ 39,727 | $ 133,991 | $ 869,295 | $ 10,347 | $ 11,000 | $ 4,034,411 |

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT

EXHIBIT I-1

## STATEMENT OF GENERAL LONG-TERM DEBT
As of June 30, 1981

| | |
|---|---|
| Amounts to be provided for the Retirement of Long-Term Debt | |
| Amount Available for Payment of Bonds | $ 8,025,397 |
| Amount to be Provided for Payment of Bonds - Various Funds | 277,355,043 |
| Amount to be Provided for Payment of Bonds - University of N. H. | 28,549,560 |
| Amount to be Provided for Payment of Water Pollution Contracts | 3,862,958 |
| Total Available and to be Provided | $ 317,792,958 |
| | |
| General Long-Term Debt Payable | |
| Bonds Payable | $ 313,930,000 |
| Water Pollution Contracts Payable | 3,862,958 |
| Total Long-Term Debt Payable | $ 317,792,958 |

STATE OF NEW HAMPSHIRE

EXHIBIT I-2

## BOND DEBT SERVICE SCHEDULE
As of June 30, 1981

| Fiscal Year | Principal | Interest | Principal & Interest |
|---|---|---|---|
| 1982 | $ 21,490,000 | $ 19,572,557 | $ 41,062,557 |
| 1983 | 20,770,000 | 18,402,173 | 39,172,173 |
| 1984 | 20,060,000 | 17,249,917 | 37,309,917 |
| 1985 | 19,510,000 | 16,114,808 | 35,624,808 |
| 1986 | 19,555,000 | 15,001,847 | 34,556,847 |
| 1987 | 17,465,000 | 13,896,463 | 31,361,463 |
| 1988 | 16,185,000 | 12,836,594 | 29,021,594 |
| 1989 | 15,310,000 | 11,829,190 | 27,139,190 |
| 1990 | 15,700,000 | 10,859,770 | 26,559,770 |
| 1991 | 15,840,000 | 9,861,523 | 25,701,523 |
| 1992 | 12,590,000 | 8,873,657 | 21,463,657 |
| 1993 | 12,560,000 | 8,063,593 | 20,623,593 |
| 1994 | 12,500,000 | 7,254,827 | 19,754,827 |
| 1995 | 11,950,000 | 6,447,593 | 18,397,593 |
| 1996 | 12,000,000 | 5,665,907 | 17,665,907 |
| 1997 | 10,805,000 | 4,879,753 | 15,684,753 |
| 1998 | 9,350,000 | 4,157,982 | 13,507,982 |
| 1999 | 8,175,000 | 3,504,888 | 11,679,888 |
| 2000 | 7,075,000 | 2,906,837 | 9,981,837 |
| 2001 | 6,825,000 | 2,371,487 | 9,196,487 |
| 2002 | 4,195,000 | 1,864,438 | 6,059,438 |
| 2003 | 4,210,000 | 1,602,950 | 5,812,950 |
| 2004 | 4,210,000 | 1,340,712 | 5,550,712 |
| 2005 | 4,010,000 | 1,078,475 | 5,088,475 |
| 2006 | 4,010,000 | 825,638 | 4,835,638 |
| 2007 | 2,890,000 | 572,800 | 3,462,800 |
| 2008 | 1,640,000 | 387,275 | 2,027,275 |
| 2009 | 1,550,000 | 264,250 | 1,814,250 |
| 2010 | 750,000 | 145,500 | 895,500 |
| 2011 | 750,000 | 72,750 | 822,750 |
|  | $ 313,930,000 | $ 207,906,154 | $ 521,836,154 |

STATE OF NEW HAMPSHIRE

EXHIBIT I-3

## GENERAL LONG TERM DEBT

| DEBT SERVICE<br>Fiscal Year 1981 | Total | General Fund | Highway Fund | Special Fund | Sinking Fund |
|---|---|---|---|---|---|
| Bond Principal - Appropriated | $ 19,025,000.00 | $ 10,525,000.00 | $ 5,200,000.00 | $ 3,300,000.00 | $ - |
| - Unappropriated | 85,000.00 | - | - | - | 85,000.00 |
| Total Bond Principal | 19,110,000.00 | 10,525,000.00 | 5,200,000.00 | 3,300,000.00 | 85,000.00 |
| Bond Interest - Appropriated | 11,998,780.00 | 7,102,430.00 | 847,100.00 | 4,049,250.00 | - |
| - Unappropriated | 6,860.00 | - | - | - | 6,860.00 |
| Total Bond Interest Paid | 12,005,640.00 | 7,102,430.00 | 847,100.00 | 4,049,250.00 | 6,860.00 |
| Principal & Interest Payments to Bondholders | 31,115,640.00 | 17,627,430.00 | 6,047,100.00 | 7,349,250.00 | 91,860.00 |
| Note Interest - Appropriated | 3,091,712.91 | 3,091,712.91 | - | - | - |
| Unappropriated | 1,212,566.67 | - | 521,080.56 | - | 691,486.11 |
| Total Note Interest Paid | 4,304,279.58 | 3,091,712.91 | 521,080.56 | - | 691,486.11 |
| Interagency Payments-Principal | 26,000.00 | - | 5,000.00 | 21,000.00 | - |
| -Interest | 347,642.06 | 339,709.56 | 4,940.00 | 2,992.50 | - |
| Total Interagency Payments | 373,642.06 | 339,709.56 | 9,940.00 | 23,992.50 | - |
| Trust Fund - Interest | 31,985.27 | 31,985.27 | - | - | - |
| Total Payments | 35,825,546.91 | 21,090,837.74 | 6,578,120.56 | 7,373,242.50 | 783,346.11 |
| Less: | | | | | |
| Cash Received from U.N.H. | | | | | |
| - Bond Principal | 1,450,000.00 | 1,450,000.00 | - | - | - |
| - Bond Interest | 1,296,605.56 | 1,296,605.56 | - | - | - |
| NET PAYMENTS | $ 33,078,941.35 | $ 18,344,232.18 | $ 6,578,120.56 | $ 7,373,242.50 | $ 783,346.11 |

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT

EXHIBIT I-4

## STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
Twelve Months Ended June 30, 1981

| | Balance July 1, 1980 | General Obligation Bonds Issued | General Obligation Bonds Retired | Debt Service Funds Operations | Balance June 30, 1981 |
|---|---|---|---|---|---|
| Amount Available in Debt Service Funds | $ 8,305,910 | $ - | $ - | $( 280,513) | $ 8,025,397 |
| Amount to be Provided for Retirement of Long-Term Debt - Various Funds | 209,964,090 | 84,770,440 | 17,660,000 | 280,513 | 277,355,043 |
| - University of N. H. | 27,520,000 | 2,479,560 | 1,450,000 | - | 28,549,560 |
| Total Available and to be Provided | $245,790,000 | $ 87,250,000 | $ 19,110,000 | $ - | $313,930,000 |
| General Obligation Debt Payable: | | | | | |
| Serial Bonds | $245,790,000 | $ 87,250,000 | $ 19,110,000 | $ - | $313,930,000 |
| Total General Obligations Debt Payable | $245,790,000 | $ 87,250,000 | $ 19,110,000 | $ - | $313,930,000 |

## STATE OF NEW HAMPSHIRE
## SUMMARY OF TAXES COLLECTED FOR TOWNS
## Fiscal Year Ended June 30, 1981

| | Undistributed Balance June 30, 1980 | Adjustments/ Uncollected Assessments June 30, 1980 | Less Payments Boston & Maine | Assessed and Billed Fiscal 1981 | Less Abatements and Refunds Fiscal 1981 |
|---|---|---|---|---|---|
| General Fund | | | | | |
| Meals and Rooms Tax. . . . . . | $ 9,054,304.72 | $ .06 | $............ | $31,317,043.15 | $........... |
| Interest and Dividends Tax . . | 10,474,083.89 | ( .05) | ............ | 14,249,543.53 | ........... |
| Railroad Companies Tax . . . . | 22,149.19 | ............ | ............ | 131,254.84 | ........... |
| Savings Bank Tax . . . . . . . . | 3,004,359.10 | ............ | ............ | 4,511,889.13 | ........... |
| Total General Fund. . . . . . | $22,554,896.90 | $ .01 | $............ | $50,209,730.65 | $........... |

## SUMMARY OF MEALS AND ROOMS TAX - FISCAL 1981

| | Tax | Licenses |
|---|---|---|
| Cash Collections (Net). . . . . . . . . . . . . . . . . . . . . . . . . | $29,981,451.49 | $ 20,227.00 |
| Less: Timely Filed 7/1/80 - 7/31/80. . . . . . . . . . . . . . . . . . | 4,999,071.72 | 555.00 |
| Subtotal . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 24,982,379.77 | 19,672.00 |
| Add: Timely Filed 7/1/81 - 7/31/81 . . . . . . . . . . . . . . . . . . | 5,745,184.99 | 5,240.00 |
| Total for Distribution . . . . . . . . . . . . . . . . . . . . . . . | $30,727,564.76 | $ 24,912.00 |

### DISTRIBUTION

Administrative Expense. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

State of New Hampshire - General Fund 11/14 of Tax, Interest,& Penalties & Licenses (Adjust for Admin. Expenses)
- Vietnam Bonus Tax (Excludes amounts collected for Bond Debt Service) . . . . . . . . .

Towns & Cities - 3/14 of Tax, Interest and Penalties and Licenses (Adjust for Admin. Expenses). . . . . . . . .

TOTAL DISTRIBUTION. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

EXHIBIT J-1

| Sub-Total | Less Distributed to Towns | Less Reserve Boston & Maine Assessments June 30, 1981 | Less Administrative Expense Fiscal 1981 | Less State Share Fiscal 1981 | Undistributed Balance June 30, 1981 |
|---|---|---|---|---|---|
| $40,371,347.93 | $ 9,054,304.78 | $............ | $ 330,666.00 | $25,033,970.38 | $ 5,952,406.77 |
| 24,723,627.37 | 10,474,083.84 | ............ | 227,816.00 | 1,402,172.73 | 12,619,554.80 |
| 153,404.03 | 22,149.19 | ............ | ............. | 97,983.06 | 33,271.78 |
| 7,516,248.23 | 3,002,516.59 | ............ | ............. | 486,908.52 | 4,026,823.12 |
| $72,764,627.56 | $22,553,054.40 | $............ | $ 558,482.00 | $27,021,034.69 | $22,632,056.47 |

| Interest & Penalties | Vietnam Bonus Tax | Total |
|---|---|---|
| $ 139,923.29 | $ 420,824.56 | $30,562,426.34 |
| 5,990.32 | 93,660.76 | 5,099,277.80 |
| 133,932.97 | 327,163.80 | 25,463,148.54 |
| 3,052.99 | 100,416.63 | 5,853,894.61 |
| $ 136,985.96 | $ 427,580.43 | $31,317,043.15 |

| | | | |
|---|---|---|---|
| . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | | $ 330,666.00 |
| . . . . . . . . . . . | $24,606,389.95 | | |
| . . . . . . . . . . . | 427,580.43 | 25,033,970.38 | |
| . . . . . . . . . . . . . . . . . . . . . | | 5,952,406.77 | 30,986,377.15 |
| . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | | $31,317,043.15 |

STATE OF NEW HAMPSHIRE

## ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING

Fiscal Year Ended June 30, 1981

| HIGHER EDUCATION SELF-AMORTIZING | Chapter | Year | Authorized | Issued |
|---|---|---|---|---|
| University Housing. . . . . . . . . . . . . . . . . . . . | 7 | 1950 | $ 500,000.00 | $ 500,000 |
| University Dormitory. . . . . . . . . . . . . . . . . . . | 249 | 1957 | 1,150,000.00 | 1,150,000 |
| University Housing. . . . . . . . . . . . . . . . . . . . | 178 | 1959 | 1,000,000.00 | 1,000,000 |
| University Dormitory. . . . . . . . . . . . . . . . . . . | 192 | 1961 | 550,000.00 | 550,000 |
| University Dining Hall. . . . . . . . . . . . . . . . . . | 197 | 1961 | 1,700,000.00 | 1,700,000 |
| University Residence Hall . . . . . . . . . . . . . . . | 205:1 | 1963* | 1,880,000.00 | 1,880,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 281:4 | 1965 | 3,000,000.00 | 3,000,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 281:4 | 1965 | 4,254,000.00 | 4,250,000 |
| University Education Center . . . . . . . . . . . . . . | 281:5 | 1965 | 500,000.00 | 500,000 |
| University State Colleges . . . . . . . . . . . . . . . | 251:2 | 1963 | 3,750,000.00 | 3,750,000 |
| University State Colleges . . . . . . . . . . . . . . . | 251:2 | 1963 | 584,811.00 | 580,000 |
| Plymouth and Keene Dormitories. . . . . . . . . . . . | 264:4 | 1961 | 1,421,044.00 | 1,420,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 394:3 | 1967 | 9,855,915.00 | 9,855,500 |
| University Capital Budget . . . . . . . . . . . . . . . | 505:3 | 1969 | 4,810,950.00 | 4,800,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 559:3 | 1971 | 3,045,000.00 | 2,945,000 |
| Durham Dormitory. . . . . . . . . . . . . . . . . . . . . | 38:3 | 1974 | 2,183,000.00 | 2,180,000 |
| Plymouth Dormitory. . . . . . . . . . . . . . . . . . . . | 504:3 | 1975 | 1,959,000.00 | 1,959,000 |
| Dining Hall Expansion . . . . . . . . . . . . . . . . . | 49:2 | 1978 | 304,560.00 | 304,560 |
| University Capital Budget . . . . . . . . . . . . . . . | 435:3 | 1979 | 2,318,000.00 | 2,175,000 |
| Total Higher Education Self-Amortizing. . . . . . |  |  | 44,766,280.00 | 44,499,060 |
| HIGHER EDUCATION/GENERAL FUND |  |  |  |  |
| University Construction . . . . . . . . . . . . . . . | 247 | 1957 | 4,150,000.00 | 4,150,000 |
| University Heating Plant. . . . . . . . . . . . . . . . | 30 | 1963 | 220,000.00 | 220,000 |
| University Building . . . . . . . . . . . . . . . . . . | 116/187 | 1963 | 5,305,000.00 | 5,305,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 281:3 | 1965 | 4,001,459.00 | 4,000,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 281:3 | 1965 | 12,320,000.00 | 12,320,000 |
| University Capital Budget . . . . . . . . . . . . . . . | 394:2 | 1967 | 4,544,500.00 | 4,544,500 |
| University Capital Budget . . . . . . . . . . . . . . . | 505:2 | 1969 | 6,529,400.00 | 6,500,000 |

---

*Amended as noted in FY 75 Report

EXHIBIT J-2

| | | Year Issued | Interest Rate | | Outstanding | | Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| Unissued | Lapses | | | Matured | June 30, 1981 | June 30, 1980 | |
| $.............. | $............ | 1950 | 1.40 | $ 410,000 | $ 90,000 | $ 100,000 | $( 10,000) |
| .............. | ............ | 1959 | 3.25 | 800,000 | 350,000 | 390,000 | ( 40,000) |
| .............. | ............ | 1961 | 2.80 | 550,000 | 450,000 | 485,000 | ( 35,000) |
| .............. | ............ | 1963 | 2.90 | 310,000 | 240,000 | 260,000 | ( 20,000) |
| .............. | ............ | 1963 | 2.90 | 1,020,000 | 680,000 | 740,000 | ( 60,000) |
| .............. | ............ | 1965 | 3.30 | 900,000 | 980,000 | 1,040,000 | ( 60,000) |
| .............. | ............ | 1967 | 3.40 | 1,400,000 | 1,600,000 | 1,700,000 | ( 100,000) |
| .............. | 4,000.00 | 1970 | 5.40 | 1,250,000 | 3,000,000 | 3,150,000 | ( 150,000) |
| .............. | ............ | 1970 | 5.40 | 125,000 | 375,000 | 390,000 | ( 15,000) |
| .............. | ............ | 1967 | 3.40 | 1,400,000 | 2,350,000 | 2,450,000 | ( 100,000) |
| .............. | 4,811.00 | 1970 | 5.40 | 200,000 | 380,000 | 400,000 | ( 20,000) |
| .............. | 1,044.00 | 1963 | 2.80 | 1,240,000 | 180,000 | 265,000 | ( 85,000) |
| .............. | 415.00 | 1971 | 4.10 | 4,900,500 | 4,955,000 | 5,445,000 | ( 490,000) |
| .............. | 10,950.00 | 1974 | 4.70 | 910,000 | 3,890,000 | 4,020,000 | ( 130,000) |
| .............. | 100,000.00 | 1976 | 5.875 | 245,000 | 2,700,000 | 2,750,000 | ( 50,000) |
| 3,000.00 | ............ | 1977 | 5.00 | 170,000 | 2,010,000 | 2,055,000 | ( 45,000) |
| .............. | ............ | 1978 | 4.75 | 119,000 | 1,840,000 | 1,880,000 | ( 40,000) |
| .............. | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 304,560 | ............ | 304,560 |
| 143,000.00 | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 2,175,000 | ............ | 2,175,000 |
| 146,000.00 | 121,220.00 | | | 15,949,500 | 28,549,560 | 27,520,000 | 1,029,560 |
| | | | | | | | |
| .............. | ............ | 1959 | 3.25 | 3,000,000 | 1,150,000 | 1,300,000 | ( 150,000) |
| .............. | ............ | 1963 | 2.80 | 190,000 | 30,000 | 45,000 | ( 15,000) |
| .............. | ............ | 1967 | 3.40 | 3,505,000 | 1,800,000 | 2,050,000 | ( 250,000) |
| .............. | 1,459.00 | 1967 | 3.40 | 2,800,000 | 1,200,000 | 1,400,000 | ( 200,000) |
| .............. | ............ | 1970 | 5.40 | 6,000,000 | 6,320,000 | 6,920,000 | ( 600,000) |
| .............. | ............ | 1971 | 4.10 | 2,099,500 | 2,445,000 | 2,655,000 | ( 210,000) |
| 20,473.81 | 8,926.19 | 1974 | 4.70 | 2,240,000 | 4,260,000 | 4,580,000 | ( 320,000) |

STATE OF NEW HAMPSHIRE

## ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1981

| HIGHER EDUCATION/GENERAL FUND (Continued) | Chapter | Year | Authorized | Issued |
|---|---|---|---|---|
| University Water System | 7 | 1970 | $ 750,000.00 | $ 700,000 |
| University Capital Budget | 559:2 | 1971 | 3,292,000.00 | 3,290,000 |
| University Capital Budget | 38:2 | 1974(A) | 10,879,000.00 | 10,875,000 |
| University Capital Budget | 504:2 | 1975 | 3,328,000.00 | 3,328,000 |
| University Capital Budget | 49:2 | 1978 | 8,334,540.00 | 8,330,440 |
| University Capital Budget | 435:2 | 1979 | 5,426,500.00 | ............ |
| Total Higher Education/General Fund | | | 69,080,399.00 | 63,562,940 |
| **GENERAL FUNDS** | | | | |
| Capital Improvements | 264:1 | 1961 | 2,945,927.00 | 2,940,000 |
| Capital Improvements | 251:1 | 1963* | 5,000,000.00 | 5,000,000 |
| Capital Improvements | 251:1 | 1963* | 3,381,150.00 | 2,900,000 |
| Capital Improvements | 251:1 | 1963* | 690,000.00 | 690,000 |
| Capital Improvements | 281:1 | 1965* | 5,476,872.00 | 5,100,000 |
| Capital Improvements | 281:1 | 1965* | 75,000.00 | 75,000 |
| Capital Improvements | 394:1 | 1967* | 7,087,960.00 | 6,500,000 |
| Capital Improvements | 394:1 | 1967* | 85,000.00 | 85,000 |
| Capital Improvements | 505 | 1969* | 7,774,458.00 | 7,000,000 |
| Employees' Retirement | 183 | 1945 | 1,359,000.00 | 1,350,000 |
| State Armories | 268 | 1961* | 150,000.00 | ............ |
| Teachers' Retirement | 6 | 1950* | 1,000,000.00 | 1,000,000 |
| Teachers' Retirement | 6 | 1950* | 1,300,000.00 | 1,300,000 |
| Teachers' Retirement | 6 | 1950* | 2,000,000.00 | 2,000,000 |
| New Hampshire Port Authority | 287 | 1959 | 1,000,000.00 | 1,000,000 |
| Technical Institute | 267 | 1961 | 1,650,000.00 | 1,650,000 |
| State Parks System | 263 | 1961* | 4,000,000.00 | 4,000,000 |
| State Parks System | 263 | 1961* | 4,000,000.00 | 4,000,000 |
| State Parks System | 263 | 1961* | 2,970,611.00 | 2,500,000 |
| Hampton Harbor | 333 | 1963 | 350,000.00 | 310,000 |
| Allied Health Professions (Technical Institute) | 410:5 | 1967* | 1,255,879.00 | 1,250,000 |

---

*Amended as noted in FY 75 Report

(A) As amended by Chapter 38:6, 1977 Laws

EXHIBIT J-2

| Unissued | Lapses | Year Issued | Interest Rate | Matured | Outstanding June 30, 1981 | Outstanding June 30, 1980 | Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| $............... | $ 50,000.00 | 1974 | 4.70 | $ 350,000 | $ 350,000 | $ 400,000 | $( 50,000) |
| ............... | 2,000.00 | 1976 | 5.875 | 740,000 | 2,550,000 | 2,700,000 | ( 150,000) |
| ............... | 4,000.00 | 1977 | 5.00 | 2,175,000 | 8,700,000 | 9,243,750 | ( 543,750) |
| ............... | ............ | 1978 | 4.75 | 383,000 | 2,945,000 | 3,105,000 | ( 160,000) |
| 4,100.00 | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 8,330,440 | ............ | 8,330,440 |
| 5,426,500.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 5,451,073.81 | 66,385.19 | | | 23,482,500 | 40,080,440 | 34,398,750 | 5,681,690 |
| | | | | | | | |
| ............... | 5,927.00 | 1963 | 2.80 | 2,700,000 | 240,000 | 390,000 | ( 150,000) |
| ............... | ............ | 1965 | 3.20 | 3,750,000 | 1,250,000 | 1,500,000 | ( 250,000) |
| ............... | 481,150.00 | 1967 | 3.40 | 2,000,000 | 900,000 | 1,050,000 | ( 150,000) |
| ............... | ............ | 1972 | 4.50 | 450,000 | 240,000 | 290,000 | ( 50,000) |
| ............... | 376,872.00 | 1971 | 4.10 | 2,600,000 | 2,500,000 | 2,750,000 | ( 250,000) |
| ............... | ............ | 1972 | 4.50 | 55,000 | 20,000 | 30,000 | ( 10,000) |
| ............... | 587,960.00 | 1971 | 4.10 | 3,000,000 | 3,500,000 | 3,800,000 | ( 300,000) |
| ............... | ............ | 1972 | 4.50 | 80,000 | 5,000 | 10,000 | ( 5,000) |
| 332,845.23 | 441,612.77 | 1974 | 4.70 | 2,450,000 | 4,550,000 | 4,900,000 | ( 350,000) |
| ............... | 9,000.00 | 1965 | 3.20 | 1,250,000 | 100,000 | 200,000 | ( 100,000) |
| 41,955.18 | 108,044.82 | .... | .... | ............ | ............ | ............ | ............ |
| ............... | ............ | 1959 | 3.25 | 1,000,000 | ............ | 50,000 | ( 50,000) |
| ............... | ............ | 1961 | 2.80 | 1,300,000 | ............ | 100,000 | ( 100,000) |
| ............... | ............ | 1965 | 3.20 | 1,500,000 | 500,000 | 600,000 | ( 100,000) |
| ............... | ............ | 1965 | 3.20 | 750,000 | 250,000 | 300,000 | ( 50,000) |
| ............... | ............ | 1967 | 3.40 | 1,120,000 | 530,000 | 610,000 | ( 80,000) |
| ............... | ............ | 1963 | 2.80 | 3,600,000 | 400,000 | 600,000 | ( 200,000) |
| ............... | ............ | 1965 | 3.20 | 3,000,000 | 1,000,000 | 1,200,000 | ( 200,000) |
| 309,266.66 | 161,344.34 | 1971 | 4.10 | 1,500,000 | 1,000,000 | 1,150,000 | ( 150,000) |
| ............... | 40,000.00 | 1970 | 5.40 | 300,000 | 10,000 | 50,000 | ( 40,000) |
| ............... | 5,879.00 | 1971 | 4.10 | 500,000 | 750,000 | 800,000 | ( 50,000) |

STATE OF NEW HAMPSHIRE

## ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1981

| GENERAL FUNDS (Continued) | Chapter | Year | Authorized | Issued |
|---|---|---|---|---|
| Womens Dormitory. . . . . . . . . . . . . . . . . . . . . | 505:4 | 1969* | $ 723,000.00 | $ 720,000 |
| Water Pollution Control . . . . . . . . . . . . . . . . . | 376 | 1969 | 1,499,000.00 | ............ |
| Industrial School Medical Facility. . . . . . . . . . | 36 | 1970 | 250,000.00 | 250,000 |
| State Prison Heating System . . . . . . . . . . . . . | 56 | 1970 | 50,000.00 | 50,000 |
| Capital Improvements. . . . . . . . . . . . . . . . . . . | 559:1 & 16 | 1971* | 5,064,165.00 | 4,740,000 |
| Winnipesaukee River Basin Watershed . . . . . . . . | 36:2 | 1971 | 2,788,000.00 | 1,150,000 |
| Capital Improvements. . . . . . . . . . . . . . . . . . . | 42 | 1972(B) | 710,000.00 | ............ |
| Legislative Facilities Commission . . . . . . . . . . | 368:6 | 1973* | 5,218,350.00 | 5,215,000 |
| Electronic Roll Call System . . . . . . . . . . . . . | 592 | 1973* | 260,000.00 | 260,000 |
| Acquisition of Gile Forest. . . . . . . . . . . . . . | 367 | 1973 | 219,922.55 | 200,000 |
| Capital Improvements. . . . . . . . . . . . . . . . . . . | 38:1 | 1974(C) | 12,970,895.00 | 12,850,000 |
| Water Resources Project . . . . . . . . . . . . . . . . | 38:13 | 1974(D) | 668,975.00 | 275,000 |
| Mount Sunapee Snow Making Study . . . . . . . . . . . | 38:29 | 1974 | 15,000.00 | ............ |
| Acquisition of Rail Properties. . . . . . . . . . . . | 49:2 | 1974 | 4,000,000.00 | 1,500,000 |
| Hampton Harbor Pier . . . . . . . . . . . . . . . . . . | 50:4 | 1974(E) | 350,000.00 | 350,000 |
| Port Authority Fencing. . . . . . . . . . . . . . . . . | 50:9 | 1974 | 25,000.00 | 25,000 |
| Portsmouth Pier and Marine Science Facilities . . . | 50:3 | 1974(E) | 720,000.00 | 720,000 |
| Mt. Washington Summit Facilities. . . . . . . . . . . | 30 | 1974(F) | 3,798,000.00 | 1,973,000 |

---

*Amended as noted in FY 75 Report

**Principal payments are consolidated by the Treasurer, therefore not available by Chapter.

(B) As amended by Chapter 38:17, 1974 Laws

(C) As amended by Chapter 491:4, 1975 Laws
Chapter 55, 1976 Laws
Chapter 38, 1977 Laws
Chapter 493:2, 1977 Laws

(D) As amended by Chapter 504, 1975 Laws
Chapter 493, 1977 Laws

(E) As amended by Chapter 421, 1975 Laws

(F) As amended by Chapter 49, 1978 Laws

EXHIBIT J-2

| Unissued | Lapses | Year Issued | Interest Rate | Matured | Outstanding June 30, 1981 | Outstanding June 30, 1980 | Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| $............... | $ 3,000.00 | 1972 | 4.50 | $ 315,000 | $ 405,000 | $ 440,000 | $( 35,000) |
| 1,499,000.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| ............... | ............ | 1976 | 5.60 | 110,000 | 140,000 | 160,000 | ( 20,000) |
| ............... | ............ | 1976 | 5.60 | 25,000 | 25,000 | 30,000 | ( 5,000) |
| ............... | 324,165.00 | 1976 | 5.60 | 1,240,000 | 3,500,000 | 3,710,000 | ( 210,000) |
| 1,476,205.70 | 161,794.30 | 1976 | 5.60 | 325,000 | 825,000 | 890,000 | ( 65,000) |
| 28,350.00 | 681,650.00 | .... | .... | ............ | ............ | ............ | ............ |
| 3,350.00 | ............ | 1976 | 5.60 | 1,315,000 | 3,900,000 | 4,160,000 | ( 260,000) |
| ............... | ............ | 1976 | 5.60 | 100,000 | 160,000 | 180,000 | ( 20,000) |
| 8,999.23 | 10,923.32 | 1976 | 5.60 | 100,000 | 100,000 | 120,000 | ( 20,000) |
| 20,000.00 | 100,895.00 | 1977 | 5.00 | 2,625,000** | 10,500,000 | 11,156,250 | ( 656,250) |
| 58,674.39 | 335,300.61 | 1977 | 5.00 |  |  |  |  |
| 14,842.48 | 157.52 | .... | .... | ............ | ............ | ............ | ............ |
| 2,500,000.00 | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 1,500,000 | ............ | 1,500,000 |
| ............... | ............ | 1978 | 4.75 |  |  |  |  |
| ............... | ............ | 1978 | 4.75 | 395,000** | 700,000 | 800,000 | ( 100,000) |
| ............... | ............ | 1978 | 4.75 |  |  |  |  |
| 1,025,000.00 | 800,000.00 | 1981 | 9.50/9.60 & 9.70 | ............ | 1,973,000 | ............ | 1,973,000 |

STATE OF NEW HAMPSHIRE

## ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1981

| GENERAL FUNDS (Continued) | Chapter | Year | Authorized | Issued |
|---|---|---|---|---|
| Snow Making Mt. Sunapee | 276 | 1975 | $ 761,360.00 | $........... |
| Vietnam Bonus | 478 | 1975 | 550,000.00*** | ........... |
| Capital Improvements | 504 | 1975(G) | 22,907,137.22 | 20,503,000 |
| Regional Vocational Education Program | 567 | 1973(H) | 30,584,500.00 | 5,900,000 |
| Regional Vocational Education Program | 567 | 1973(H) | 5,165,000.00 | 5,165,000 |
| State Office Building | 38:1 | 1976(I) | 10,990,000.00 | 10,850,000 |
| New Hampshire Hospital Renovations | 55:4 | 1976 | 3,600,000.00 | 3,600,000 |
| Winnisquam Dam | 6 | 1977 | 40,000.00 | 40,000 |
| Hooksett Liquor Stores | 600:79 | 1977 | 360,000.00 | 360,000 |
| Pine River Forest | 447 | 1977 | 462,500.00 | 402,500 |
| Capital Improvements | 49 | 1978(J) | 4,326,009.00 | 1,500,000 |
| Parking Meters at Hampton Beach | 422 | 1977 | 82,500.00 | 82,500 |
| Cannon Mountain Tramway | 237 | 1977(K) | 4,700,000.00 | 4,700,000 |
| Retirement System | 600:111 | 1977 | 20,000,000.00 | ........... |
| Capital Improvements | 435 | 1979 | 8,077,000.00 | ........... |
| Acquisition of Agricultural Land Development Rights | 301:2 | 1979 | 3,000,000.00 | ........... |
| Capital Improvements | Various | (L) | 33,267,000.00 | 33,267,000 |
| Capital Improvements | 99:1 | 1981 | 15,316,251.00 | ........... |
| Police Standards and Training Facility | 541:1 | 1981 | 1,424,400.00 | ........... |
| Liquor Store - Nashua | 432:2 | 1981 | 480,000.00 | ........... |
| Total General Funds | | | $ 258,975,821.77 | 167,298,000 |
| **STATE OFFICE BUILDING SINKING FUND** | | | | |
| State Office Building | 264 | 1961 | 1,690,500.00 | 1,690,000 |

---

***Reflects an authorization reduction of $700,000. Proceeds from Vietnam Bonus Tax were utilized to retire short term notes.

(G) As amended by Chapter 1, 53, 37, 1976 Laws
Chapter 101 & 493, 1977 Laws
Chapter 40, 1978 Laws
Chapter 120, 1979 Laws

(H) As amended by Chapter 345, 1975 Laws
Chapter 271:1, 1979 Laws

(I) As amended by Chapter 103:6, 1979 Laws

(J) As amended by Chapter 40, 1978 Laws
Chapter 3, 75:11, 103, 120:2, 435, 457:3 & 500:7, 1979 Laws

(K) As amended by Chapter 52:11, 1978 Laws
Chapter 103:8, 1979 Laws

EXHIBIT J-2

| Unissued | Lapses | Year Issued | Interest Rate | Matured | Outstanding June 30, 1981 | Outstanding June 30, 1980 | Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| $ 16,700.00 | $ 744,660.00 | .... | .... | $............ | $............ | $............ | $............ |
| .............. | 550,000.00 | .... | .... | ............ | ............ | ............ | ............ |
| 368,685.82 | 2,035,451.40 | 1978 | 4.75 | 3,003,000 | 17,500,000 | 18,500,000 | ( 1,000,000) |
| 24,684,500.00 | ............ | 1976 | 5.60 | 1,400,000 | 4,500,000 | 4,800,000 | ( 300,000) |
| .............. | ............ | 1979 | 5.70 | 362,500 | 4,802,500 | 4,985,000 | ( 182,500) |
| 140,000.00 | ............ | 1979 | 5.70 | 1,040,000 | 9,810,000 | 10,330,000 | ( 520,000) |
| .............. | ............ | 1979 | 5.70 | 360,000 | 3,240,000 | 3,420,000 | ( 180,000) |
| .............. | ............ | 1979 | 5.70 | 20,000 | 20,000 | 30,000 | ( 10,000) |
| .............. | ............ | 1979 | 5.70 | 72,000 | 288,000 | 324,000 | ( 36,000) |
| 3,703.44 | 56,296.56 | 1979 | 5.70 | 162,500 | 240,000 | 320,000 | ( 80,000) |
| 2,368,853.00 | 457,156.00 | 1979 | 5.70 | 150,000 | 1,350,000 | 1,425,000 | ( 75,000) |
| .............. | ............ | 1979 | 5.70 | 33,000 | 49,500 | 66,000 | ( 16,500) |
| .............. | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 4,700,000 | ............ | 4,700,000 |
| 20,000,000.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 8,076,950.00 | 50.00 | .... | .... | ............ | ............ | ............ | ............ |
| 3,000,000.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| .............. | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 33,267,000 | ............ | 33,267,000 |
| 15,316,251.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 1,424,400.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 480,000.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 83,198,532.13 | 8,479,289.64 | | | 46,058,000 | 121,240,000 | 86,226,250 | 35,013,750 |
| | | | | | | | |
| .............. | 500.00 | 1963 | 2.80 | 1,530,000 | 160,000 | 245,000 | ( 85,000) |

---

| | | |
|---|---|---|
| (L) Revised Statutes Annotated, Ch. 188 E | $ 13,250,500 | Construction of Regional Vocational Education Centers |
| Chapter 432, 1975 Laws | 281,500 | Capital Improvements at Mount Monadnock |
| Chapter 254, 1977 Laws | 280,000 | Capital Improvements at Laconia State School |
| Chapter 49:1, 1978 Laws | 9,090,000 | Various Capital Improvements in Various Departments |
| Chapter 435:1, 1979 Laws | 10,000,000 | Various Capital Improvements, Equipment Purchases and Energy Conservation Measures in Various Departments |
| Chapter 375, 1979 Laws | 365,000 | Acquisition and Remodeling of the Upham-Walker House |

## STATE OF NEW HAMPSHIRE

## ANALYSIS OF BOND AUTHORIZATION AND A COMPARATIVE STATEMENT OF BONDS OUTSTANDING

### Fiscal Year Ended June 30, 1981

| HIGHWAY FUND | Chapter | Year | Authorized | Issued |
|---|---|---|---|---|
| Highway Construction. . . . . . . . . . . . . . . . . . . | 239/282 | 1965 | $ 8,000,000.00 | $ 6,500,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 379/380 | 1967 | 8,000,000.00 | 8,000,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 479/480 | 1969 | 8,000,000.00 | 8,000,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 557 | 1971 | 6,000,000.00 | 6,000,000 |
| Bridge Reconstruction . . . . . . . . . . . . . . . . . . | 451 | 1971 | 1,000,000.00 | 730,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 376 | 1973 | 6,000,000.00 | 6,000,000 |
| Bridge Reconstruction - Jefferson . . . . . . . . . . | 325 | 1973 | 900,000.00 | 270,000 |
| Statewide Betterment. . . . . . . . . . . . . . . . . . . | 526 | 1973 | 3,000,000.00 | 3,000,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 505 | 1975 | 7,000,000.00 | 7,000,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 600:3 | 1977 | 13,000,000.00 | 13,000,000 |
| Highway Construction. . . . . . . . . . . . . . . . . . . | 434:3 | 1979 | 12,000,000.00 | ............ |
| Candia Raymond Project. . . . . . . . . . . . . . . . . . | 316:1 | 1981 | 11,125,000.00 | ............ |
| Franconia Notch . . . . . . . . . . . . . . . . . . . . . | 456:1 | 1981 | 4,706,400.00 | ............ |
| Traffic Division Facility . . . . . . . . . . . . . . . . | 99:1 | 1981 | 1,376,830.00 | ............ |
| Total Highway Funds . . . . . . . . . . . . . . . . . . | | | 90,108,230.00 | 58,500,000 |
| **TOLL BRIDGE AND TOLL ROADS SINKING FUND** | | | | |
| New Hampshire Turnpike. . . . . . . . . . . . . . . . | 520 | 1971*(M) | 101,200,000.00 | 91,500,000 |
| Eastern New Hampshire Turnpike (Spaulding). . . . . | 237 | 1953 | 2,500,000.00 | 2,500,000 |
| Eastern New Hampshire Turnpike (Spaulding). . . . . | 237 | 1953 | 8,300,000.00 | 8,300,000 |
| Eastern New Hampshire Turnpike (Bridge) . . . . . . | 223 | 1963 | 3,000,000.00 | 3,000,000 |
| Central New Hampshire Turnpike. . . . . . . . . . . . | 238 | 1953 | 7,500,000.00 | 7,500,000 |
| Central New Hampshire Turnpike. . . . . . . . . . . . | 238 | 1953 | 5,850,000.00 | 5,850,000 |
| Central New Hampshire Turnpike (Connection) . . . . | 281 | 1963 | 4,000,000.00 | 4,000,000 |
| Total Toll Bridge and Toll Roads Sinking Fund . . | | | 132,350,000.00 | 122,650,000 |
| GRAND TOTAL . . . . . . . . . . . . . . . . . . . . . . | | | $ 596,971,230.77 | $ 458,200,000 |

---

*Amended as noted in FY 75 Report

**Principal payments are consolidated by the Treasurer, therefore not available by Chapter.

(M) As amended by Chapter 558:4, 1977 Laws

EXHIBIT J-2

| Unissued | Lapses | Year Issued | Interest Rate | Matured | Outstanding June 30, 1981 | Outstanding June 30, 1980 | Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| $.............. | $1,500,000.00 | 1970 | 5.40 | $ 6,500,000 | $............ | $ 900,000 | $( 900,000) |
| .............. | ............ | 1971 | 3.50 | 8,000,000 | ............ | 1,200,000 | ( 1,200,000) |
| .............. | ............ | 1972 | 4.00 | 7,200,000 | 800,000 | 1,600,000 | ( 800,000) |
| .............. | ............ | 1974 | 4.20 | 4,200,000 | 1,800,000 | 2,400,000 | ( 600,000) |
| .............. | 270,000.00 | 1977 | 5.00 | | | | |
| .............. | ............ | 1977 | 5.00 | 4,000,000** | 6,000,000 | 7,000,000 | ( 1,000,000) |
| 392,243.33 | 237,756.67 | 1977 | 5.00 | | | | |
| .............. | ............ | 1977 | 5.00 | | | | |
| .............. | ............ | 1978 | 4.75 | 2,100,000 | 4,900,000 | 5,600,000 | ( 700,000) |
| .............. | ............ | 1981 | 9.50/9.60 & 9.70 | ............ | 13,000,000 | ............ | 13,000,000 |
| 12,000,000.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 11,125,000.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 4,706,400.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 1,376,830.00 | ............ | .... | .... | ............ | ............ | ............ | ............ |
| 29,600,473.33 | 2,007,756.67 | | | 32,000,000 | 26,500,000 | 18,700,000 | 7,800,000 |
| | | | | | | | |
| 9,700,000.00 | ............ | 1976/1977 | 6.00/5.00 | 3,800,000 | 87,700,000 | 66,850,000 | 20,850,000 |
| | | 1981 | 9.50/9.60 & 9.70 | | | | |
| .............. | ............ | 1956 | 2.25 | 2,400,000 | 100,000 | 200,000 | ( 100,000) |
| .............. | ............ | 1958 | 2.60 | 5,300,000 | 3,000,000 | 3,600,000 | ( 600,000) |
| .............. | ............ | 1967 | 3.40 | 2,400,000 | 600,000 | 900,000 | ( 300,000) |
| .............. | ............ | 1956 | 2.25 | 6,600,000 | 900,000 | 1,350,000 | ( 450,000) |
| .............. | ............ | 1958 | 2.60 | 3,050,000 | 2,800,000 | 3,300,000 | ( 500,000) |
| .............. | ............ | 1967 | 3.40 | 1,700,000 | 2,300,000 | 2,500,000 | ( 200,000) |
| 9,700,000.00 | ............ | | | 25,250,000 | 97,400,000 | 78,700,000 | 18,700,000 |
| $128,096,079.27 | $10,675,151.50 | | | $ 144,270,000 | $ 313,930,000 | $ 245,790,000 | $ 68,140,000 |

STATE OF NEW HAMPSHIRE

EXHIBIT J-3

## NET DEBT
## Fiscal Year Ended June 30, 1981

| | 1981 | 1980 | Net Debt Increase (Decrease) |
|---|---|---|---|
| Bonds Authorized and Unissued | $ 128,096,079 | $ 182,105,936 | $( 54,009,857) |
| Unexpended Balance of Appropriations | (123,051,357) | (107,430,168) | ( 15,621,189) |
| Reserve for Encumbrances | ( 76,133,616) | ( 82,104,416) | 5,970,800 |
| Unappropriated Surplus | 14,467,293 | ( 34,311,112) | 48,778,405 |
| Bonds Payable | 313,930,000 | 245,790,000 | 68,140,000 |
| Trust Obligations | 473,936 | 473,861 | 75 |
| Water Pollution Contracts Payable | 3,862,958 | 4,727,480 | ( 864,522) |
| Reserve for Payment of Water Pollution Contracts | - | ( 510,270) | 510,270 |
| Total Net Debt | $ 261,645,293 | $ 208,741,311 | $ 52,903,982 |

## NET DEBT OR SURPLUS
## Fiscal Years Ended June 30

| | |
|---|---|
| 1948 Net Debt . . . . . . . . . | $ 4,048,037 |
| 1949 Net Debt . . . . . . . . . | 11,367,289 |
| 1950 Net Debt . . . . . . . . . | 14,367,272 |
| 1951 Net Debt . . . . . . . . . | 16,219,156 |
| 1952 Net Debt . . . . . . . . . | 17,489,712 |
| 1953 Net Debt . . . . . . . . . | 17,361,482 |
| 1954 Net Debt . . . . . . . . . | 19,287,767 |
| 1955 Net Debt . . . . . . . . . | 29,664,923 |
| 1956 Net Debt . . . . . . . . . | 38,662,916 |
| 1957 Net Debt . . . . . . . . . | 44,705,011 |
| 1958 Net Debt . . . . . . . . . | 46,142,572 |
| 1959 Net Debt . . . . . . . . . | 56,815,438 |
| 1960 Net Debt . . . . . . . . . | 37,962,489 |
| 1961 Net Debt . . . . . . . . . | 41,874,015 |
| 1962 Net Debt . . . . . . . . . | 36,664,402 |
| 1963 Net Debt . . . . . . . . . | 61,245,466 |
| 1964 Net Debt . . . . . . . . . | 70,602,149 |
| 1965 Net Debt . . . . . . . . . | $ 82,670,503 |
| 1966 Net Debt . . . . . . . . . | 96,702,241 |
| 1967 Net Debt . . . . . . . . . | 102,329,673 |
| 1968 Net Debt . . . . . . . . . | 91,022,115 |
| 1969 Net Debt . . . . . . . . . | 97,304,961 |
| 1970 Net Debt . . . . . . . . . | 97,903,727 |
| 1971 Net Debt . . . . . . . . . | 107,350,877 |
| 1972 Net Debt . . . . . . . . . | 90,881,455 |
| 1973 Net Debt . . . . . . . . . | 83,120,317 |
| 1974 Net Debt . . . . . . . . . | 57,588,575 |
| 1975 Net Debt . . . . . . . . . | 66,561,023 |
| 1976 Net Debt . . . . . . . . . | 134,604,770 |
| 1977 Net Debt . . . . . . . . . | 170,146,537 |
| 1978 Net Debt . . . . . . . . . | 167,091,452 |
| 1979 Net Debt . . . . . . . . . | 155,546,297 |
| 1980 Net Debt . . . . . . . . . | 208,741,311 |
| 1981 Net Debt . . . . . . . . . | 261,645,293 |

STATE OF NEW HAMPSHIRE

EXHIBIT J-4

## ANALYSIS OF FEDERAL REVENUE SHARING FUNDS
## Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| Revenue Sharing Payments Received FY 1981 | | | |
| Entitlement Period #XI . . . . . . . . . . . . . . | $ 1,957,433 | | |
| Entitlement Period #XI . . . . . . . . . . . . . . | 1,941,954 | | |
| Total | | 3,899,387 | |
| Entitlement Period #XI Receivable as of June 30, 1980. . . . . . . . . . | | ( 1,957,433) | |
| Total Available Funds . . . . . . . . . . . | | | 1,941,954 |
| Expenditures | | | |
| Water Pollution: | | | |
| Office of the Commissioner. . . . . . . . . . . . | | 538,698 | |
| Education: | | | |
| Vocational Rehabilitation - Special Education . | | 1,403,256 | |
| Total Expenditures. . . . . . . . . . . . . | | | 1,941,954 |
| AVAILABLE REVENUE SHARING FUNDS - June 30, 1981 . . | | | $ -0- |

STATE OF NEW HAMPSHIRE

EXHIBIT J-5

## STATEMENT OF HORSE RACING COMMISSION OPERATIONS
## For the Fiscal Year Ended June 30, 1981

### RUNNING RACES

| STATE SHARE OF REVENUE | Racing Days | 5% - 10% Wagered | 50% Breakage | Total State Share |
|---|---|---|---|---|
| Rockingham Parimutuels. . . . . . . . . . . . | 21 | $ 1,334,510.70 | $ 72,550.11 | $ 1,407,060.81 |
| Fees, Fines & Forfeitures . . . . . . . . . |  |  |  | 21,533.00 |
| Total Revenue . . . . . . . . . . . . . . |  |  |  | 1,428,593.81 |
| **DISTRIBUTION OF REVENUE** |  |  |  |  |
| Transfer to General Fund: |  |  |  |  |
| Parimutuel Tax. . . . . . . . . . . . . . . |  | 1,334,510.70 |  |  |
| Breakage. . . . . . . . . . . . . . . . . . |  | 72,550.11 |  |  |
| Fees. . . . . . . . . . . . . . . . . . . . |  | 21,108.00 |  |  |
| Fines . . . . . . . . . . . . . . . . . . . |  | 425.00 |  |  |
| Total Transfer to General Fund. . . . |  |  | 1,428,593.81 |  |
| TOTAL REVENUE DISTRIBUTED . . . . . . . . . |  |  |  | $ 1,428,593.81 |

### HARNESS RACING

| STATE SHARE OF REVENUE | Racing Days | 1% to 8% Wagered | 50% Breakage | Total State Share |
|---|---|---|---|---|
| Hinsdale Parimutuels. . . . . . . . . . . . | 48 | $ 71,475.62 | $ 15,560.19 | $ 87,035.81 |
| Rochester Fair. . . . . . . . . . . . . . . | 9 | 20,801.28 | 4,905.77 | 25,707.05 |
|  |  | 92,276.90 | 20,465.96 | 112,742.86 |
| Fees, Fines & Forfeitures . . . . . . . . . |  |  |  | 11,433.00 |
| Underpay. . . . . . . . . . . . . . . . . . . |  |  |  | 764.40 |
| Total Revenue . . . . . . . . . . . . . |  |  |  | 124,940.26 |
| **DISTRIBUTION OF REVENUE** |  |  |  |  |
| Transfer to General Fund: |  |  |  |  |
| Parimutuel Tax. . . . . . . . . . . . . . . |  | 92,276.90 |  |  |
| Breakage. . . . . . . . . . . . . . . . . . |  | 20,465.96 |  |  |
| Fees. . . . . . . . . . . . . . . . . . . . |  | 10,128.00 |  |  |
| Fines & Forfeitures . . . . . . . . . . . |  | 1,305.00 |  |  |
| Underpay. . . . . . . . . . . . . . . . . |  | 764.40 |  |  |
| Total Transfer to General Fund. . . . |  |  | 124,940.26 |  |
| TOTAL REVENUE DISTRIBUTED . . . . . . . . . |  |  |  | $ 124,940.26 |

STATE OF NEW HAMPSHIRE

EXHIBIT J-6

## STATEMENT OF GREYHOUND RACING COMMISSION OPERATIONS
## For the Fiscal Year Ended June 30, 1981

| STATE SHARE OF REVENUES | Racing Days | State Tax 6% to 10% Plus 4% Exotic | State Breakage 50% | Total Receipts |
|---|---|---|---|---|
| Hinsdale Greyhound Racing Assoc. . . . . . | 218 | $ 1,125,471.34 | $ 35,974.47 | $ 1,161,445.81 |
| Yankee Greyhound Racing, Inc. . . . . . . . | 281 | 6,477,959.33 | 163,922.05 | 6,641,881.38 |
| Lakes Region Greyhound Park . . . . . . . . | 47 | 56,072.04 | 6,304.21 | 62,376.25 |
| | | 7,659,502.71 | 206,200.73 | 7,865,703.44 |
| Licenses and Fines. . . . . . . . . . . . . . | | | | 14,382.00 |
| Reimbursement of State Judges . . . . . . . | | | | 43,158.95 |
| Unclaimed Ticket Account. . . . . . . . . . | | | | 132,685.30 |
| Total Revenue . . . . . . . . . . | | | | $ 8,055,929.69 |

DISTRIBUTION OF REVENUE

Transfer to General Fund:

| | | |
|---|---|---|
| Parimutuel Tax . . . . . . . . . . . . . . . . | $ 7,659,502.71 | |
| Breakage . . . . . . . . . . . . . . . . . . . | 206,200.73 | |
| Licenses . . . . . . . . . . . . . . . . . . . | 10,877.00 | |
| Fines. . . . . . . . . . . . . . . . . . . . . | 3,505.00 | |
| Reimbursement of State Judges. . . . . . | 43,158.95 | |
| Unclaimed Ticket Account . . . . . . . . | 132,685.30 | |
| TOTAL REVENUE DISTRIBUTED . . . . . . . . . | | $ 8,055,929.69 |

STATE OF NEW HAMPSHIRE

EXHIBIT J-7

## SPECIAL ACCOUNTS

Since their inception as major sources of State revenue, the liquor, beer and racing receipts have been separately listed in the Comptroller's Report (See Exhibit A-9). Fiscal 1981 gross revenue from these accounts totaled $55,764,985 or 23.3% of the $239,212,887 General Fund Unrestricted Revenue. However, Horse Racing activities were curtailed at Rockingham Park due to extensive fire damage. The following is a summary of the activity experienced in the past five biennia in the areas of liquor, racing and all Unrestricted General Fund Revenue:

| | Greyhound Racing | | Horse Racing | | Liquor | | All Revenue | |
|---|---|---|---|---|---|---|---|---|
| Year | Amount | Percent Increase | Amount | Percent Increase | Amount | Percent Increase | Amount | Percent Increase |
| 1972 | $........... | .... | $ 10,997,875 | 9.1 | $ 25,329,841 | 10.4 | $113,787,019 | 19.2 |
| 1973 | 396,324 | .... | 10,197,139 | ( 7.3) | 28,261,937 | 11.6 | 122,136,561 | 7.3 |
| 1974 | 3,381,450 | .... | 7,995,314 | (21.6) | 28,591,883 | 1.2 | 128,095,556 | 4.8 |
| 1975 | 6,638,439 | 96.0 | 7,533,149 | ( 5.7) | 29,423,726 | 2.9 | 133,714,990 | 4.4 |
| 1976 | 9,212,743 | 38.8 | 7,569,761 | .5 | 30,391,218 | 3.3 | 146,944,531 | 9.8 |
| 1977 | 8,334,924 | ( 9.5) | 6,628,640 | (12.4) | 30,471,466 | .3 | 160,262,401 | 9.1 |
| 1978 | 8,745,923 | 5.0 | 7,092,899 | 7.0 | 34,032,257 | 11.7 | 204,056,552 | 27.3 |
| 1979 | 7,719,929 | (11.7) | 6,514,048 | ( 8.2) | 38,404,279 | 12.8 | 228,007,150 | 11.7 |
| 1980 | 7,517,517 | ( 2.6) | 4,915,052 | (24.5) | 37,771,638 | ( 1.6) | 231,948,752 | 1.7 |
| 1981 | 7,923,244 | 5.4 | 1,552,770 | (68.4) | 41,217,748 | 9.1 | 239,212,887 | 3.1 |

EXHIBIT K-1

## STATE OF NEW HAMPSHIRE
## ALL GOVERNMENTAL AND PROPRIETARY FUNDS
## COMPARATIVE REVENUES AND BOND PROCEEDS
(Dollars in Thousands)

| | Fiscal Year Ended June 30 | | | | |
|---|---|---|---|---|---|
| | 1977 | 1978 | 1979 | 1980 | 1981 |
| General Property Taxes. . . . . . . . . . . | $ 6,145 | $ 6,660 | $ 7,297 | $ 7,975 | $ 7,826 |
| Special Taxes . . . . . . . . . . . . . . . | 53,891 | 80,982 | 97,712 | 96,545 | 99,958 |
| Poll or Personal Taxes. . . . . . . . . . . | 26,921 | 26,787 | 25,918 | 25,617 | 26,723 |
| Business License Taxes. . . . . . . . . . . | 65,233 | 71,802 | 75,834 | 79,501 | 76,939 |
| Non-Business License Taxes. . . . . . . . . | 22,188 | 24,503 | 24,815 | 25,970 | 26,894 |
| Fees. . . . . . . . . . . . . . . . . . . . | 5,581 | 8,037 | 8,885 | 9,384 | 10,460 |
| Fines, Penalties and Interest . . . . . . . | 2,500 | 2,931 | 4,291 | 3,942 | 4,734 |
| Grants from Federal Government. . . . . . . | 150,662 | 178,347 | 190,757 | 213,767 | 245,754 |
| Grants from Local/Private Sources . . . . . | 10,179 | 12,982 | 17,725 | 20,466 | 21,027 |
| Rents and Leases. . . . . . . . . . . . . . | 565 | 1,242 | 1,306 | 2,354 | 2,508 |
| Interest, Premiums & Discounts. . . . . . . | 2,529 | 1,778 | 2,943 | 3,263 | 3,281 |
| Sale of Commodities . . . . . . . . . . . . | 3,809 | 4,115 | 3,464 | 2,879 | 3,094 |
| Sale of Services. . . . . . . . . . . . . . | 13,360 | 15,309 | 17,874 | 23,893 | 24,543 |
| Assessments . . . . . . . . . . . . . . . . | 11,756 | 13,289 | 14,399 | 15,602 | 17,122 |
| Public Service Enterprise . . . . . . . . . | 33,902 | 41,648 | 48,537 | 48,919 | 51,302 |
| Miscellaneous . . . . . . . . . . . . . . . | 10,899 | 9,235 | 15,549 | 13,965 | 10,497 |
| Grants from Other Agencies. . . . . . . . . | 3,789 | 14,444 | 9,923 | 18,317 | 20,278 |
| Sub Total . . . . . . . . . . . . . . . | 423,909 | 514,091 | 567,229 | 612,359 | 652,940 |
| Bonds Issued. . . . . . . . . . . . . . . . | 62,180 | 33,885 | 40,500 | - | 87,250 |
| Total Receipts . . . . . . . . . . . . | $486,089 | $547,976 | $607,729 | $612,359 | $740,190 |

EXHIBIT K-2

## STATE OF NEW HAMPSHIRE
## ALL GOVERNMENTAL AND PROPRIETARY FUNDS
## COMPARATIVE EXPENDITURES
(Dollars in Thousands)

| | Fiscal Year Ended June 30 | | | | |
|---|---|---|---|---|---|
| | 1977 | 1978 | 1979 | 1980 | 1981 |
| Personnel Services. . . . . . . . . . . . . . | $113,012 | $134,592 | $139,793 | $155,912 | $166,880 |
| Supplies & Materials. . . . . . . . . . . . | 14,731 | 15,828 | 18,008 | 21,514 | 21,078 |
| Subsistence & Support of Persons. . . . . | 2,810 | 2,713 | 3,707 | 4,194 | 5,338 |
| Communications Service. . . . . . . . . . . | 3,363 | 3,237 | 3,645 | 4,231 | 4,742 |
| Travel Expense. . . . . . . . . . . . . . . | 3,544 | 3,618 | 4,647 | 4,841 | 5,357 |
| Transportation. . . . . . . . . . . . . . . | 694 | 886 | 1,272 | 1,076 | 1,112 |
| Printing and Binding. . . . . . . . . . . . | 1,138 | 843 | 1,203 | 1,224 | 1,595 |
| Advertising . . . . . . . . . . . . . . . . | 677 | 419 | 810 | 858 | 744 |
| Heat, Light & Power . . . . . . . . . . . . | 2,337 | 2,702 | 3,052 | 3,662 | 4,640 |
| Rents and Rentals . . . . . . . . . . . . . | 8,262 | 9,495 | 12,026 | 12,473 | 14,386 |
| Repairs and Alterations . . . . . . . . . . | 7,312 | 11,372 | 9,447 | 6,849 | 5,994 |
| Motor Vehicle Upkeep. . . . . . . . . . . . | 2,252 | 2,631 | 2,678 | 3,014 | 3,855 |
| Contract Earnings . . . . . . . . . . . . . | 1,217 | 810 | 2,485 | 5,988 | 1,435 |
| Miscellaneous . . . . . . . . . . . . . . . | 9,134 | 24,420 | 24,353 | 43,007 | 24,231 |
| Grants and Subsidies. . . . . . . . . . . . | 212,969 | 224,484 | 250,114 | 309,502 | 359,179 |
| Debt Service. . . . . . . . . . . . . . . . | 16,313 | 27,258 | 30,677 | 33,275 | 36,403 |
| Sub Total . . . . . . . . . . . . . . . . | 399,765 | 465,308 | 507,917 | 611,620 | 656,969 |
| Capital Outlays . . . . . . . . . . . . . . | 67,236 | 59,986 | 61,627 | 70,997 | 65,601 |
| Total Expenditures . . . . . . . . . . | $467,001 | $525,294 | $569,544 | $682,617 | $722,570 |

EXHIBIT K-3

### STATE OF NEW HAMPSHIRE
### GENERAL FUND
### COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

| | Fiscal Year Ended June 30 | | | | |
|---|---|---|---|---|---|
| | 1977 | 1978 | 1979 | 1980 | 1981 |
| Balance, July 1 | $ 6,810,684 | $ 2,498,667 | $ 12,794,847 | $ 33,885,345 | $ 9,643,372 |
| Additions: | | | | | |
| Unrestricted Revenue: | | | | | |
| Beer | 4,409,465 | 4,681,002 | 4,872,311 | 4,906,784 | 5,071,223 |
| Board & Care | 7,395,884 | 8,562,400 | 9,960,412 | 13,956,143 | 14,357,371 |
| Business Profits Tax | 32,563,295 | 52,453,232 | 64,017,845 | 62,786,663 | 57,339,717 |
| Estate and Legacy Tax | 7,288,526 | 6,914,386 | 7,455,207 | 8,180,832 | 9,996,975 |
| Insurance | 8,853,418 | 10,761,314 | 12,272,178 | 14,184,088 | 14,884,318 |
| Liquor | 30,471,466 | 34,032,257 | 38,404,279 | 37,771,638 | 41,217,748 |
| Meals & Rooms | 9,995,838 | 15,386,639 | 17,261,701 | 18,498,692 | 25,033,970 |
| Other | 9,295,099 | 20,095,661 | 22,564,340 | 24,547,411 | 25,830,432 |
| Racing | 14,963,164 | 15,838,822 | 14,233,983 | 12,432,569 | 9,476,014 |
| Telephone | 6,019,653 | 6,540,836 | 6,955,800 | 7,289,094 | 7,608,376 |
| Tobacco | 26,917,194 | 26,760,354 | 25,918,296 | 25,582,196 | 26,722,486 |
| Utilities | 2,089,399 | 2,029,649 | 4,090,798 | 1,812,642 | 1,674,257 |
| Total Unrestricted Revenue | 160,262,401 | 204,056,552 | 228,007,150 | 231,948,752 | 239,212,887 |
| *Federal Revenue Sharing | 7,369,017 | 7,601,908 | 8,040,761 | - | - |
| Transfers from Other Funds | 440,000 | 391,970 | 510,712 | 321,652 | 31,792 |
| Other Credits | 737,455 | 507,325 | 540,190 | 509,003 | 294,060 |
| Total Additions | 168,808,873 | 212,557,755 | 237,098,813 | 232,779,407 | 239,538,739 |
| Deductions: | | | | | |
| Appropriations: | | | | | |
| General Government | 40,179,472 | 51,959,667 | 55,995,498 | 74,797,250 | 80,354,111 |
| Justice & Public Protection | 13,546,388 | 15,628,406 | 16,824,203 | 22,403,352 | 23,406,923 |
| Resource Protection & Development | 9,222,752 | 14,163,915 | 14,525,272 | 15,842,347 | 17,196,229 |
| Transportation | 721,635 | 948,121 | 864,401 | 1,036,111 | 1,073,439 |
| Health & Social Services | 34,690,790 | 40,422,856 | 43,618,039 | 51,964,202 | 56,079,212 |
| Education | 39,668,756 | 44,757,508 | 45,140,785 | 47,196,416 | 51,063,540 |
| Liquor Commission | 7,895,376 | 8,647,327 | 9,757,562 | 11,195,990 | 11,679,123 |
| Special Fund | 30,719,049 | 34,275,350 | 39,895,422 | 45,239,395 | 53,759,762 |
| Total Appropriations | 176,644,218 | 210,803,150 | 226,621,182 | 269,675,063 | 294,612,339 |
| Lapses | ( 10,327,961) | ( 8,908,461) | ( 10,695,844) | ( 13,009,632) | ( 15,256,821) |
| Net Appropriations | 166,316,257 | 201,894,689 | 215,925,338 | 256,665,431 | 279,355,518 |
| Unappropriated Debt Service | 6,188,210 | - | - | - | - |
| Transfers to Other Funds | - | 78 | 59,914 | 192,294 | 119,447 |
| Other Debits | 616,423 | 366,808 | 23,063 | 163,655 | 344,697 |
| Total Deductions | 173,120,890 | 202,261,575 | 216,008,315 | 257,021,380 | 279,819,662 |
| Balance, June 30 | $ 2,498,667 | $ 12,794,847 | $ 33,885,345 | $ 9,643,372 | $(30,637,551) |

*Accounting Change: Federal Revenue Sharing Recorded as Restricted Revenue in FY 1980 and not lapsed to surplus as in prior years.

EXHIBIT K-4

# STATE OF NEW HAMPSHIRE
# HIGHWAY FUND
# COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

| | Fiscal 1981 | | Fiscal 1980 | |
|---|---|---|---|---|
| Balance, July 1 | | $ 15,540,234 | | $ 6,614,874 |
| Additions: | | | | |
| Unrestricted Revenue: | | | | |
| Gasoline Tax | $ 47,539,321 | | $ 47,800,040 | |
| Motor Vehicle Fees | 25,326,530 | | 23,928,091 | |
| Other | 1,628,591 | | 2,716,282 | |
| Total Unrestricted Revenue | | 74,494,442 | | 74,444,413 |
| Bonds Authorized | | 17,208,230 | | 11,000,000 |
| Other Credits | | 7,060 | | 1,134,159 |
| Total Additions | | 91,709,732 | | 86,578,572 |
| Deductions: | | | | |
| Appropriations: | | | | |
| Gross Appropriations | 104,856,078 | | 84,698,289 | |
| Less Lapses | 9,392,728 | | 8,211,323 | |
| Net Appropriations | | 95,463,350 | | 76,486,966 |
| Transfers to Other Funds | | 308,424 | | 239,492 |
| Other Debits/Adjustments | | 4,024,917 | | 926,754 |
| Total Deductions | | 99,796,691 | | 77,653,212 |
| Balance, June 30 | | $ 7,453,275 | | $ 15,540,234 |

EXHIBIT K-5

## STATE OF NEW HAMPSHIRE
## FISH AND GAME FUND
## COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

| | Fiscal 1981 | | Fiscal 1980 | |
|---|---|---|---|---|
| Balance, July 1 | | $ 503,015 | | $ 592,540 |
| Additions: | | | | |
| Unrestricted Revenue | $ 2,774,336 | | $ 2,708,937 | |
| Other Credits | 34,774 | | 33,733 | |
| Total Additions | | 2,809,110 | | 2,742,670 |
| Deductions: | | | | |
| Appropriations: | | | | |
| Gross Appropriations | 3,416,986 | | 2,989,494 | |
| Less Lapses | 451,001 | | 168,028 | |
| Net Appropriations | | 2,965,985 | | 2,821,466 |
| Other Debits | | 9,715 | | 10,729 |
| Total Deductions | | 2,975,700 | | 2,832,195 |
| Balance, June 30 | | $ 336,425 | | $ 503,015 |